DOCUMENT RESUME

ED 477 783 HE 035 980

TITLE	Compendium of Statistical and Financial Information: Ontario Universities, 2001-02.
INSTITUTION	Council of Ontario Universities, Toronto.
ISBN	ISBN-0-88799-378-8
ISSN	ISSN-0823-5872
PUB DATE	2003-05-00
NOTE	111p.; Prepared by the Research, Analysis and Policy Division. For the 2000-2001 Compendium, see ED 463 686.
AVAILABLE FROM	For full text: http://www.cou.on.ca/publications/briefs_reports/ Compendium2001_2002/Compendium2001_2002.htm.
PUB TYPE	Numerical/Quantitative Data (110)
EDRS PRICE	EDRS Price MF01/PC05 Plus Postage.
DESCRIPTORS	Costs; *Educational Finance; Educational Planning; Enrollment; Expenditures; Financial Support; Foreign Countries; *Higher Education; Income; International Education; Statistical Data; Tables (Data) ; *Universities
IDENTIFIERS	Canada; *Ontario University System

ABSTRACT

This compendium presents data about aspects of the Ontario University System, Canada. It is a companion to the "Financial Report of Ontario Universities," the annual series of volumes prepared under the auspices of the Council of Financial Officers-Universities of Ontario (COFO-UO). The Compendium contains supplementary information on Ontario universities that helps put the COFO-UO financial data in context and facilitates the interpretation of the financial reports. Emphasis has been placed on data that may have a significant bearing on various components of institutional revenue and expenditures. A broad spectrum of data are presented in this report: intake of first year students, full- and part-time enrollment, degrees awarded, university physical space, library collections, residence accommodation, and selected financial information. These data provide a perspective that enables the reader to recognize the differences in Ontario universities. The COFO-UO financial reports are prepared from submissions by each of the provincially assisted universities and federated and affiliated colleges in Ontario. The sections are: (1) Socio-Economic Statistics of Ontario; (2) Higher Education Statistics of Ontario; (3) Enrollment, Applications, and Degrees at Ontario Universities; (4) University Statistics; (5) Financial Statistics; (6) Financial Information for All Universities and Federated and Affiliated Colleges (on a Consolidated Basis); (7) Financial Information for All Universities and Federated and Affiliated Colleges 1997-98 to 2001-02 (on a Consolidated Basis); and (8) Total Revenue and Expense Statements for Each University and Its Federated and Affiliated Colleges 2001-02 (on a Consolidated Basis). (Contains 16 figures and 58 tables.) (SLD)

Reproductions supplied by EDRS are the best that can be made
from the original document.

ED 477 783

COMPENDIUM OF STATISTICAL AND FINANCIAL INFORMATION

ONTARIO UNIVERSITIES 2001 - 02

Council of Finance Officers – Universities of Ontario
Council on University Planning and Analysis

PERMISSION TO REPRODUCE AND DISSEMINATE THIS MATERIAL HAS BEEN GRANTED BY
ACadieux
TO THE EDUCATIONAL RESOURCES INFORMATION CENTER (ERIC)
1

May 2003

U.S. DEPARTMENT OF EDUCATION
Office of Educational Research and Improvement
EDUCATIONAL RESOURCES INFORMATION CENTER (ERIC)
☑ This document has been reproduced as received from the person or organization originating it.
☐ Minor changes have been made to improve reproduction quality.
• Points of view or opinions stated in this document do not necessarily represent official OERI position or policy.

COUNCIL OF
ONTARIO UNIVERSITIES

CONSEIL DES
UNIVERSITÉS DE L'ONTARIO

BEST COPY AVAILABLE

COU N° 735 (c)

HE035980

COMPENDIUM OF STATISTICAL AND FINANCIAL INFORMATION

ONTARIO UNIVERSITIES 2001 - 02

Report prepared by
the Research, Analysis and Policy Division of
the Council of Ontario Universities

May 2003

For more information, contact:
Eleanor Cheng, echeng@cou.on.ca

Council of Ontario Univerisites
Conseil des universités de l'Ontario
180 Dundas Street West, Suite 1100, Toronto, Ontario M5G 1Z8
Phone: (416) 979-2165 Ext. 244, / Web Site: http://www.cou.on.ca

COU N° 735 (c)

ISBN: 0-88799-378-8
ISSN: 0823-5872

PURPOSE OF THIS REPORT

This report is a companion volume to the *Financial Report of Ontario Universities*, the annual series of volumes prepared under the auspices of the Council of Finance Officers - Universities of Ontario (COFO-UO). The compendium contains supplementary information on Ontario universities that helps put the COFO-UO financial data in context and facilitates interpretation of the financial reports. To that end, the emphasis has been placed on data that may have a significant bearing on various components of institutional revenue and expenditures. A broad spectrum of data is shown in this report; intake of first year students, full and part-time enrolment, degrees awarded, university physical space, library collections and residence accommodation, in addition to selected financial information. This data provides a perspective which enables the reader to recognize the differences in Ontario's universities. Information contained in the compendium is, for the most part, available from other COU publications or public agencies. In particular, readers of this report are directed to the COU publications *Facts and Figures* and *Ontario Universities Resource Document*.

The COFO-UO financial reports have been compiled from submissions prepared by each of the provincially-assisted universities and federated and affiliated colleges in Ontario. Those submissions have been prepared in accordance with Guidelines established by COFO-UO. The guidelines and reporting forms are generally consistent with those followed in previous years and may be found in Volume I of the COU publication *Financial Report of Ontario Universities*.

Readers are invited to forward their comments on the *Compendium*. In particular, feedback from users of this report in Ontario universities would be welcomed.

TABLE OF CONTENTS

Section		Page
	Purpose of this Report	i
	General Caveat	vii
	Caveat on Comparisons of Historical COFO-UO Financial Data	viii
A.	Socio-Economic Statistics of Ontario, 1992-93 to 2001-02	1
B.	Higher Education Statistics of Ontario, 1992-93 to 2001-02	3
C.	Enrolment, Applications and Degrees at Ontario Universities	
	C-1 Fall Term, Full-time Enrolment 2001-02	7
	C-2 Fall Term, Part-Time Enrolment 2001-02	8
	C-3 FTE Enrolment and Basic Income Units 2001-02	9
	C-4 Degrees Awarded 1998	11
	C-5 First-Year Intake by Geographic Source of Registrants Fall 2001	13
	C-6 Undergraduate Programs Available at Ontario Universities 2001-02	14
	C-7 Graduate Programs Available at Ontario Universities 2001-02	15
D.	University Statistics	
	D-1 Employment at Ontario Universities 2000-01	19
	D-2 University Buildings' Space by Major Category 2001-02	21
	D-3 Age Profile of Ontario University Buildings' Space 2001-02	23
	D-4 University Library Collections 2001-02	25
	D-5 Residence Accommodation at Ontario Universities 2001-02	27
E.	Financial Statistics	
	Note on Consolidated Financial Information	31

E-1 Total Ontario Government Grants as a Percent of Total Revenue 2001-02 33

E-2 Ontario Government Operating Grants and Tuition and Fees as a Percent of Operating Revenue 2001-02 35

E-3 Ontario Government Operating Grants and Tuition and Fees as a Percent of Operating Revenue 1992-93 to 2001-02 36

E-4 Sponsored Research Revenue 2001-02 37

E-5 Endowments of Ontario Universities 2001-02 39

E-6 Total Expenses on Scholarships and Bursaries as a Percent of Total University Expenses 1992-93 to 2001-02 40

F. Financial Information for all Universities and Federated and Affiliated Colleges (on a Consolidated Basis)

F-1 Summary of Revenue, Expense and Fund Balance 43

F-2 Revenue 45

F-3 Percentage Analysis of Operating Revenue by Source 46

F-4 Percentage Analysis of Expendable Revenue by Type of Fund 47

F-5 Summary of Expense by Fund and Functional Area 49

F-6 Summary of Expense by Fund and Object of Expense 51

F-7 Percentage Analysis of Total Expenses by Object of Expense 52

F-8 Percentage Analysis of Total Expenses by Fund 53

F-9 Summary Expense for all Funds by Functional Area and Object of Expense 54

F-10 Expense - Operating 55

F-11 Percentage Analysis of Operating Expenses by Object of Expense 56

F-12 Percentage of Operating Expenses by Functional Area 57

F-13 Expense - Trust 58

F-14 Changes in Appropriated Fund Balances by Fund - Operating and Ancillary Only 59

F-15 End of Year Balance in Appropriated Funds - Operating and Ancillary Only by Institution 60

G. Financial Information for all Universities and Federated and Affiliated Colleges 1997-98 to 2001-02 (on a Consolidated Basis)

G-1 Percentage Analysis of Total Expendable Revenue by Source and Type of Fund 63

G-2 Percentage Analysis of Operating Revenue by Source 65

G-3 Percentage Analysis of Total Expenses by Object of Expense and Type of Fund 67

G-4 Percentage Analysis of Operating Expenses by Object of Expense 69

H. Total Revenue and Expense Statements for Each University and its Federated and Affiliated Colleges 2001-02 (on a Consolidated Basis)

Brock University 73

Carleton University 75

Dominicain College 77

University of Guelph 79

Lakehead University 81

Laurentian University 83

McMaster University 85

Nipissing University 87

Ontario College of Art & Design 89

University of Ottawa 91

Queen's University 93

Ryerson University 95

University of Toronto 97

Trent University 99
University of Waterloo 101
University of Western Ontario 103
Wilfrid Laurier University 105
University of Windsor 107
York University 109

8

GENERAL CAVEAT

Certain of the summary data in this report are subject to interpretation or clarification because of inherent differences among institutions in academic programs, organization, physical environment, management philosophy and budgetary and accounting procedures.

CAVEAT ON COMPARISONS OF HISTORICAL COFO-UO FINANCIAL DATA

A new set of guidelines and reporting forms were first implemented for the 1998-99 COFO-UO report on the financial activities of Ontario universities and affiliated and federated colleges. As a consequence, readers of the COFO-UO series of reports may notice a number of differences in the tables between the pre-1998-99 and post-1998-99 reports. A number of new tables have been added and tables similar to those in the pre-1998-99 reports may be numbered differently. In addition, while many of the row and column headings may appear to be the same, there may be differences in the definitions employed in the two sets of reports. Major changes in the guidelines are outlined below.

- Reporting of revenue, expenses and cost recoveries in pre-1998-99 editions of the COFO-UO report were done using a ***net reporting*** approach. Beginning in 1998-99, the reporting guidelines require that these items be reported on a ***gross reporting*** basis.

- Endowment funds may be reported at ***book value*** by some institutions and at ***market value*** by others. Readers should refer to institutional financial statements.

- Under *Revenue - Sources*, the category ***Tuition Fees*** beginning in 1998-99 includes fees reported in previous years in the categories ***Tuition Credit*** and ***Tuition Non-Credit***.

- Under *Expenses - Functional Areas*, ***Academic Support*** is a new category commencing in 1998-99 which includes the registrar and admissions offices and research administration (formerly reported under Administration). ***Administration and General*** is a revised category which includes expenses reported prior to 1998-99 under Administration, as well as the administration of occupational health and safety, professional fees (legal and audit), convocation and ceremonies and insurance which had formerly been reported under Other. ***External Relations*** is a new category which includes expenses reported under Administration before 1998-99. Note: In the 1998-99 report only, there was no separate category for ***central computing and communications. Academic computing*** was reported under Academic Support and ***administrative computing*** was reported under Administration and General.

- Under *Object of Expense*, ***Operational Expenses and Supplies*** commencing in 1998-99 includes expenses formerly reported under operational expenses and supplies as well as costs of goods sold, municipal taxes and miscellaneous. ***Travel*** is a new category beginning in 1998-99 which includes expenses formerly reported under miscellaneous.

In addition, there have been a number of less obvious factors that have influenced COFO-UO reporting practices over recent years.

Expanded Definition of Operating Fund

For a variety of reasons, although principally for accountability and transparency, the working definition of the ***operating fund*** for COFO-UO purposes has been broadened to include certain ***restricted*** income and expense items that were reported in the Trust and Endowment Fund in the past. For example, investment income, some donations, and some endowment income may now be reported in the Operating Fund to support such expense items as endowed chairs, scholarships and government sponsored matching programs.

Expanded Definition of Sponsored Research Fund

The introduction of **Entities Not Consolidated** permits Ontario universities and affiliated and federated colleges to separately report sponsored research that is granted to faculty members of the university, but paid to entities that are separate and distinct from the university. The best example is hospital-based research where the funding flows to the hospital and the research is conducted at the hospital. The financial activities related to such hospital-based research are excluded from the audited financial statements of the university. Expanding the definition of sponsored research results in a more complete reporting of research activities performed by university faculty members. The impact of this change on both revenue and expenses is quantified on Tables 2 and 4.

Changed Funding Practices

The introduction of new funding arrangements to finance specific university activities has had a major impact on the revenue and expense figures reported in the Operating Fund. To illustrate:

- The introduction of the ***Alternative Funding Program*** at Queen's has a direct impact on institutional income and expenditures as $45-50 million of what was primarily OHIP fee revenue that was formerly paid directly to physicians is now provided as a "grant" from MOHLTC and reported under "Other Ontario Government Grants" in the Operating Fund.

- Programs such as ATOP require ***private sector matches*** that inflate both the income and expenses on a one-time basis. Moreover, some of those funds are actually gifts-in-kind and thus may not, and should not, be construed as providing additional resources in the same way as government operating funds or regular tuition fee income. By definition, gifts-in-kind are the most *restricted* contributions, providing no discretionary funding.

BEST COPY AVAILABLE

- The introduction of more full cost-recoverable programs (some voluntary, some mandatory) has increased ***tuition fee*** income by an amount that overstates the funding actually available for all students. For example, tuition for private MBA programs is used to finance the substantial costs associated with those programs and therefore it is completely misleading to think that any of the increase in tuition fee income for these programs is used to support the general student body. It is estimated that tuition fees for these programs in 1999-00 may have been approximately $50 million.

- The introduction of more ***ancillary fees*** to recover costs is yet another area that has changed markedly in the last several years as institutions scramble to deal with funding uncertainty and seek out new sources of revenue and students opt to pay for basic additional services. Changed reporting practices may have added approximately $100 million in the period 1990-91 to 1999-00.

- Much of the increase in the operating fund for ***donations*** is due to matching programs and the crediting of funds that would have otherwise been in Trust and Endowment. Similarly some part of ***investment income*** is simply reflecting a transfer of funds that would in earlier years have been reported in Trust and Endowment. Finally, under ***Miscellaneous revenue*** there would be other revenues that in the past may well have been treated as *recoverable charges* rather than *revenue*. It is estimated that these factors may have added over $50 million in an apparent revenue increase in the period 1990-91 to 1999-00.

Discontinuity in Summary Tables

In 2001-02 Dominicain College was moved from Volume II - Affiliated and Federated Colleges and Universities - to Volume I - Universities. In pre- 2001-02 editions Dominicain was included in summary tables for affiliated and federated colleges and universities. From 2001-02 it is included in summary tables for universities. This will affect studies which include a time series.

Readers of this report who need a better understanding of the differences in the figures between years should contact the individual institution for more information. Readers who wish to compare COFO-UO data over a number of years should exercise caution - a significant amount of what might appear to be increased operating revenue and the associated expense is little more than re-categorizing from other funds and/or reflective of changed financial reporting.

TABLE A-1

SOCIO-ECONOMIC STATISTICS OF ONTARIO

	1992-93	1993-94	1994-95	1995-96	1996-97	1997-98	1998-99	1999-00	2000-01	2001-02
Provincial Population (000s) [1]	10,570	10,690	10,828	10,965	11,101	11,249	11,387	11,528	11,698	11,895
Gross Domestic Product (GDP) ($millions) [2]	287,015	293,405	311,096	329,317	338,173	359,353	377,897	409,099	433,446	443,852
Percentage Change	2.19	2.23	6.03	5.86	2.69	6.26	5.16	8.26	5.95	2.40
Provincial Personal Income ($millions) [3]	253,778	256,091	260,671	271,397	276,303	289,537	304,652	322,549	346,738	359,927
Per Capita $	24,009	23,956	24,074	24,751	24,890	25,739	26,754	27,980	29,641	30,259
Constant $	28,230	27,819	27,785	27,950	27,598	28,133	28,976	29,559	30,337	30,259
Average Income: [4]										
Less than Grade 9	24,107	25,874	25,134	24,872	24,802	24,193	24,400	24,546	27,617	n/a
Secondary and Some PSE	23,675	20,394	22,526	22,848	24,770	24,293	26,717	26,201	26,248	n/a
University Degree	48,398	46,762	49,519	48,263	50,246	52,895	57,465	55,122	59,953	n/a
Unemployment Rate: [5]										
Total Labour Force	10.7	10.9	9.6	8.7	9.0	8.4	7.2	6.3	5.7	6.3
University Degree	5.2	5.3	4.8	4.3	5.0	4.6	4.1	3.7	3.9	4.9
Research Intensity GERD as % of GDP [6]	1.68	1.82	1.91	1.87	1.83	1.89	1.97	1.95	2.15	n/a
Provincial Government Total Expense ($millions) [7]	53,707	53,883	53,617	58,155	54,022	54,643	60,287	61,088	64,525	63,532
Constant $	63,149	62,573	61,883	65,672	59,900	59,725	65,294	64,535	66,040	63,532
Includes Public Debt Interest Payments	5,293	6,959	7,882	8,116	8,648	8,184	8,908	9,265	9,401	9,030
Constant $	6,224	8,081	9,098	9,165	9,589	8,945	9,647	9,788	9,622	9,030
Consumer Price Index [8]										
Percentage Change	1.3	1.3	0.6	2.2	1.8	1.4	0.9	2.5	3.2	2.3
Index 1991-92=100	100.0	101.3	101.9	104.1	106.0	107.6	108.6	111.3	114.9	117.6

Sources
1. 2002 Ontario Economic Outlook and Fiscal Review.
2. 2002 Ontario Economic Outlook and Fiscal Review, at market prices.
3. 2002 Ontario Economic Outlook and Fiscal Review.
4. Statistics Canada, "Income Trends in Canada", 1980 to 2000.
5. Statistics Canada, 71F0004XCB "Labour Force Historical Review 2002", Labour Force Estimate by Education Level, Age, Sex, Canada/Provinces, annual average
6. Statistics Canada, "Estimates of Canadian Research and Development Expenditures (GERD)", excludes the National Capital Region.
7. Ontario Ministry of Finance, "Public Accounts of Ontario".
8. Statistics Canada, "The Consumer Price Index", 62-001.

TABLE B-1

HIGHER EDUCATION STATISTICS OF ONTARIO

	1992-93	1993-94	1994-95	1995-96	1996-97	1997-98	1998-99	1999-00	2000-01	2001-02
Population Age 18-24 (000s) [1]	1,083.0	1,067.3	1,058.8	1,048.2	1,034.9	1,036.9	1,042.9	1,053.9	1,063.9 (e)	1,087.2 (e)
Participation Rates [2]	21.2%	21.7%	21.8%	21.8%	21.9%	21.9%	22.0%	22.5%	22.8% (e)	23.3% (e)
University Enrolment - Total FTEs [3]	272,598.1	269,863.5	264,677.8	263,008.6	258,474.3	258,148.6	260,468.1	267,875.7	274,719.5	289,024.0
Provincial Grants to Universities ($millions) [4]										
Operating Grants	2,009.1	1,876.0	1,853.6	1,823.1	1,550.7	1,548.8	1,596.5	1,595.1	1,641.5	1,676.8
Capital Grants	84.0	72.1	39.8	51.5	33.9	36.9	35.4	604.8	94.1	27.7
Universities' Share of Total Provincial Spending [5]	4.15	4.00	4.05	3.64	3.42	3.33	3.11	3.08	2.98	3.08
Tuition Fees - Arts and Science Universities' Average [6]	1,894	2,026	2,225	2,451	2,920	3,213	3,495	3,812	3,919	4,001
Private Sector Donations and Contracts [7]	307,510	388,769	425,823	463,876	577,414	630,818	716,346	744,863	844,848	874,839
Sponsored Research Spending ($000) [7]	611,518	718,329	723,937	717,171	750,782	803,274	836,779	952,377	1,224,037	1,455,985

(e) estimate

Sources:
1 Ontario Ministry of Finance, "Ontario Population Projections to 2026".
2 Statistics Canada, "Education in Canada" 81-229, full-time enrolment as a percentage of total population age 18-24.
3 Ontario Ministry of Training, Colleges and Universities.
4 Operating Grants: Ontario Ministry of Finance, "Public Accounts of Ontario"; Ministry of Training, Colleges and Universities.
Capital Grants: Ontario Ministry of Training, Colleges and Universities. The increase in capital grants in 1999-00 is due to the introduction of the SuperBuild Program.
5 Operating grants to universities as a percentage of total provincial spending, excluding public debt interest payments.
6 COU "Resource Document", 2002
7 Council of Ontario Universities, "Financial Report of Ontario Universites".

ENROLMENT, APPLICATIONS AND DEGREES AT ONTARIO UNIVERSITIES

FIGURE C-1

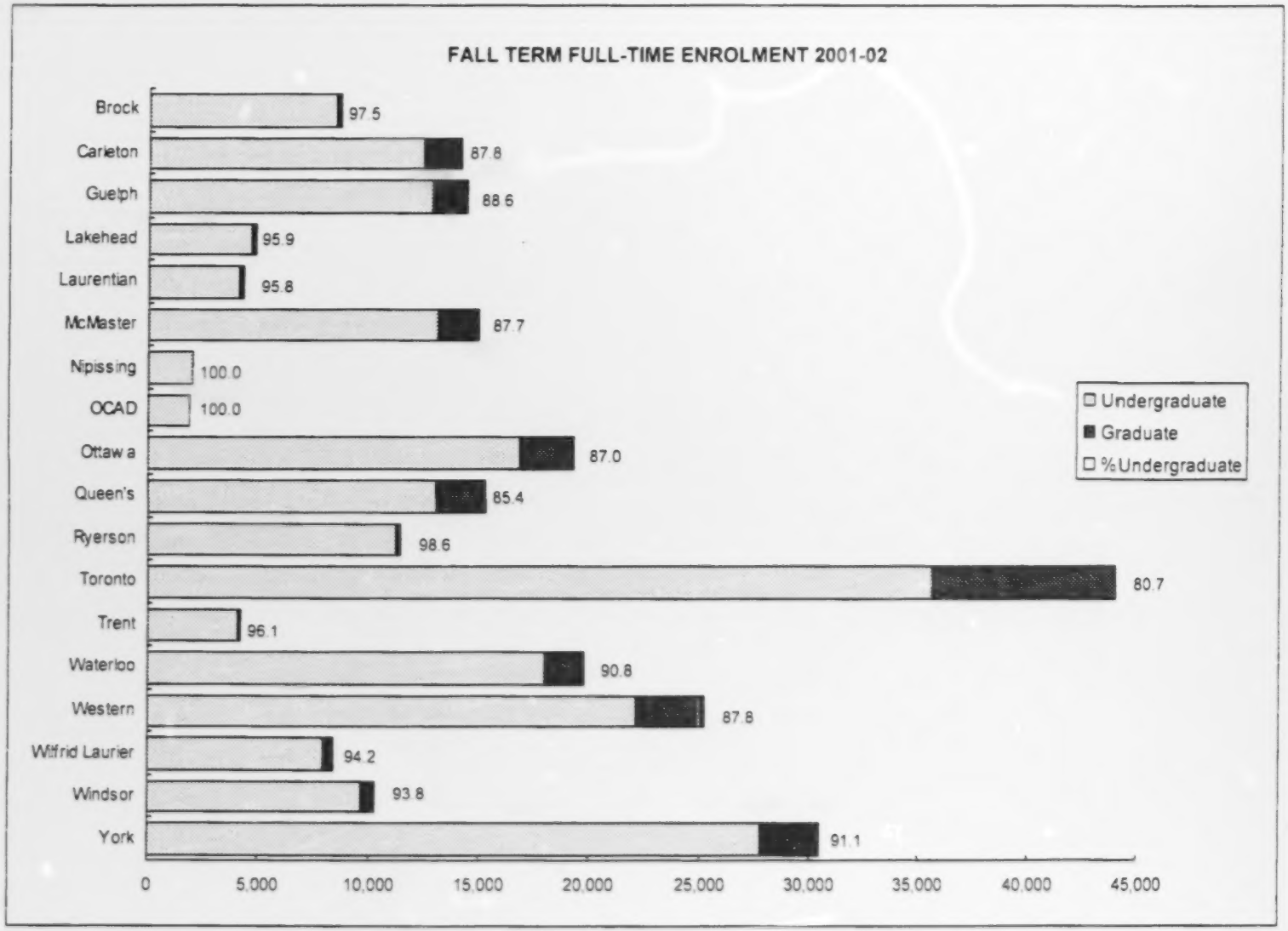

FALL TERM FULL-TIME ENROLMENT 2001-02
Brock
Carleton
Guelph
Lakehead
Laurentian
McMaster
Nipissing
OCAD
Ottawa
Queen's
Ryerson
Toronto
Trent
Waterloo
Western
Wilfrid Laurier
Windsor
York
97.5
87.8
88.6
95.9
95.8
87.7
100.0
100.0
87.0
85.4
98.6
80.7
96.1
90.8
87.8
94.2
93.8
91.1
Undergraduate
Graduate
%Undergraduate
0
5,000
10,000
15,000
20,000
25,000
30,000
35,000
40,000
45,000

TABLE C-1

FALL TERM, FULL-TIME ENROLMENT 2001-02

	Direct Entry Undergraduate		Education Undergraduate		Second Entry Undergraduate		Theology Undergraduate		Subtotal Undergraduate		Masters		Doctoral		Subtotal Graduate		Total
	#	%	#	%	#	%	#	%	#	%	#	%	#	%	#	%	
Brock	7,832	90.7	590	6.8	0	0.0	0	0.0	8,422	97.5	206	2.4	10	0.1	216	2.5	8,638
Carleton	12,357	87.8	0	0.0	0	0.0	0	0.0	12,357	87.8	1,228	8.7	491	3.5	1,719	12.2	14,076
Dominicain	31	31.3	0	0.0	0	0.0	14	14.1	45	45.5	30	30.3	24	24.2	54	54.5	99
Guelph	12,350	85.8	0	0.0	413	2.9	0	0.0	12,763	88.6	1,133	7.9	505	3.5	1,638	11.4	14,401
Lakehead	4,246	87.3	416	8.6	0	0.0	0	0.0	4,662	95.9	180	3.7	20	0.4	200	4.1	4,862
Laurentian	3,533	91.4	155	4.0	0	0.0	0	0.0	3,688	95.4	179	4.6	0	0.0	179	4.6	3,867
- Algoma	330	100.0	0	0.0	0	0.0	0	0.0	330	100.0	0	0.0	0	0.0	0	0.0	330
- Hearst	86	100.0	0	0.0	0	0.0	0	0.0	86	100.0	0	0.0	0	0.0	0	0.0	86
McMaster	12,199	81.8	0	0.0	841	5.6	48	0.3	13,088	87.7	1,223	8.2	611	4.1	1,834	12.3	14,922
Nipissing	1,314	66.2	671	33.8	0	0.0	0	0.0	1,985	100.0	0	0.0	0	0.0	0	0.0	1,985
OCAD	1,895	100.0	0	0.0	0	0.0	0	0.0	1,895	100.0	0	0.0	0	0.0	0	0.0	1,895
Ottawa	13,269	68.8	936	4.9	2,417	12.5	141	0.7	16,763	87.0	1,811	9.4	700	3.6	2,511	13.0	19,274
Queen's	10,995	72.1	657	4.3	1,351	8.9	22	0.1	13,025	85.4	1,527	10.0	707	4.6	2,234	14.6	15,259
Ryerson	11,213	98.6	0	0.0	0	0.0	0	0.0	11,213	98.6	158	1.4	0	0.0	158	1.4	11,371
Toronto	29,938	68.0	1,228	2.8	4,085	9.3	315	0.7	35,566	80.7	4,257	9.7	4,235	9.6	8,492	19.3	44,058
Trent	4,063	96.1	0	0.0	0	0.0	0	0.0	4,063	96.1	130	3.1	34	0.8	164	3.9	4,227
Waterloo	17,731	89.6	0	0.0	226	1.1	0	0.0	17,957	90.8	1,152	5.8	673	3.4	1,825	9.2	19,782
Western	19,586	77.7	792	3.1	1,720	6.8	56	0.2	22,154	87.8	2,229	8.8	838	3.3	3,067	12.2	25,221
Wilfrid Laurier	7,921	94.0	0	0.0	16	0.2	0	0.0	7,937	94.2	453	5.4	40	0.5	493	5.8	8,430
Windsor	8,440	81.8	788	7.6	443	4.3	0	0.0	9,671	93.8	479	4.6	163	1.6	642	6.2	10,313
York	26,185	85.9	713	2.3	863	2.8	0	0.0	27,761	91.1	1,795	5.9	910	3.0	2,705	8.9	30,466
Total	205,514	81.1	6,946	2.7	12,375	4.9	596	0.2	225,431	88.9	18,170	7.2	9,961	3.9	28,131	11.1	253,562

Notes:
- Students who are eligible for funding and students who are ineligible are both included.
- Education includes both consecutive degree and diploma programs.
- Second entry programs include dentistry, law, medicine, pharmacy, physio & occupational therapy, veterinary medicine, optometry, medical interns & residents and combined LLB/MBA.
- Masters includes graduate diploma and 1st. stage doctoral enrolment.

Source: Ministry of Training, Colleges and Universities

TABLE C-2

FALL TERM, PART-TIME ENROLMENT 2001-02

	Direct Entry Undergraduate		Education Undergraduate		Second Entry Undergraduate		Theology Undergraduate		Subtotal Undergraduate		Masters		Doctoral		Subtotal Graduate		Total
	#	%	#	%	#	%	#	%	#	%	#	%	#	%	#	%	
Brock	2,104	64.0	750	22.8	0	0.0	0	0.0	2,854	86.9	430	13.1	2	0.1	432	13.1	3,286
Carleton	3,443	78.5	0	0.0	0	0.0	0	0.0	3,443	78.5	746	17.0	199	4.5	945	21.5	4,388
Dominicain	8	13.6	0	0.0	0	0.0	46	78.0	54	91.5	3	5.1	2	3.4	5	8.5	59
Guelph	1,441	93.3	0	0.0	0	0.0	0	0.0	1,441	93.3	72	4.7	31	2.0	103	6.7	1,544
Lakehead	1,021	79.9	171	13.4	0	0.0	0	0.0	1,192	93.3	83	6.5	3	0.2	86	6.7	1,278
Laurentian	1,825	86.8	145	6.9	0	0.0	0	0.0	1,970	93.7	132	6.3	0	0.0	132	6.3	2,102
- Algoma	326	100.0	0	0.0	0	0.0	0	0.0	326	100.0	0	0.0	0	0.0	0	0.0	326
- Hearst	85	100.0	0	0.0	0	0.0	0	0.0	85	100.0	0	0.0	0	0.0	0	0.0	85
McMaster	2,706	76.7	0	0.0	0	0.0	120	3.4	2,826	80.1	564	16.0	139	3.9	703	19.9	3,529
Nipissing	549	25.9	1,395	65.9	0	0.0	0	0.0	1,944	91.9	172	8.1	0	0.0	172	8.1	2,116
OCAD	522	100.0	0	0.0	0	0.0	0	0.0	522	100.0	0	0.0	0	0.0	0	0.0	522
Ottawa	4,927	67.6	578	7.9	253	3.5	319	4.4	6,077	83.4	1,125	15.4	87	1.2	1,212	16.6	7,289
Queen's	1,600	54.0	862	29.1	29	1.0	42	1.4	2,533	85.5	356	12.0	75	2.5	431	14.5	2,964
Ryerson	11,986	99.3	0	0.0	0	0.0	0	0.0	11,986	99.3	82	0.7	0	0.0	82	0.7	12,068
Toronto	10,013	67.0	1,968	13.2	11	0.1	520	3.5	12,512	83.8	2,316	15.5	110	0.7	2,426	16.2	14,938
Trent	1,295	96.9	0	0.0	0	0.0	0	0.0	1,295	96.9	36	2.7	6	0.4	42	3.1	1,337
Waterloo	2,520	85.9	0	0.0	1	0.0	0	0.0	2,521	86.0	316	10.8	96	3.3	412	14.0	2,933
Western	2,787	62.9	1,233	27.8	13	0.3	56	1.3	4,089	92.3	300	6.8	43	1.0	343	7.7	4,432
Wilfrid Laurier	1,537	77.9	0	0.0	3	0.2	2	0.1	1,542	78.1	428	21.7	4	0.2	432	21.9	1,974
Windsor	2,900	90.7	82	2.6	11	0.3	0	0.0	2,993	93.6	183	5.7	21	0.7	204	6.4	3,197
York	7,416	81.4	34	0.4	27	0.3	0	0.0	7,477	82.1	1,499	16.5	136	1.5	1,635	17.9	9,112
Total	61,011	76.8	7,218	9.1	348	0.4	1,105	1.4	69,682	87.7	8,843	11.1	954	1.2	9,797	12.3	79,479

Notes:
- Students who are eligible for funding and students who are ineligible are both included.
- Education includes both consecutive degree and diploma programs and all AQ students.
- Second entry programs include dentistry, law, medicine, pharmacy, physio & occupational therapy, veterinary medicine, optometry, medical interns & residents and combined LLB/MBA.
- Masters includes graduate diploma and 1st. stage doctoral enrolment.

Source: Ministry of Training, Colleges and Universities

TABLE C-3

FTE ENROLMENT AND BASIC INCOME UNITS 2001-02 [1]

	Eligible FTE Enrolment [2]			Ineligible FTE Enrolment			BIUs [4]		
	Under-Graduate FFTEs	Graduate FTEs [3]	Total	Under-Graduate FFTEs	Graduate FTEs [3]	Total	Under-Graduate [5]	Graduate [6]	Total
Brock	8,866.9	410.7	9,277.6	571.6 [7]	82.9 [7]	654.4	12,421.6	781.5	13,203.1
Carleton	12,919.0	1,583.0	14,502.0	830.9	419.5	1,250.4	18,663.8	5,383.6	24,047.4
Dominicain	50.2	65.5	115.7	1.1	16.5	17.6	50.2	107.0	157.2
Guelph	12,800.0	1,053.0	13,853.0	587.7	614.9	1,202.6	21,046.6	4,359.6	25,406.3
Lakehead	5,282.1	171.3	5,453.4	171.0	58.5	229.5	7,745.6	602.9	8,348.5
Laurentian	5,292.5	145.5	5,438.0	92.6 [7]	72.6 [7]	165.1	7,458.3	499.3	7,957.6
McMaster	13,561.3	1,658.7	15,220.0	1,077.4	386.2	1,463.6	22,595.7	6,240.0	28,835.7
Nipissing	2,229.4	87.0	2,316.4	727.8	0.3	728.1	3,329.4	158.1	3,487.5
OCAD	1,996.6	0.0	1,996.6	87.6 [7]	0.0 [7]	87.6	2,695.3	0.0	2,695.3
Ottawa	17,993.5	2,182.0	20,175.5	1,244.1 [7]	732.3 [7]	1,976.4	28,445.0	7,385.7	35,830.8
Queen's	13,588.7	1,387.7	14,976.4	933.2	1,084.4	2,017.6	23,591.6	5,756.7	29,348.3
Ryerson	16,468.6	197.4	16,666.0	355.3	20.0	375.3	26,808.4	490.0	27,298.4
Toronto	38,825.4	6,883.2	45,708.6	3,844.4	2,357.2	6,201.6	60,480.8	29,034.9	89,515.7
Trent	4,380.7	134.2	4,515.0	358.9 [7]	42.0 [7]	400.9	5,942.6	429.7	6,372.3
Waterloo	16,454.4	1,371.8	17,826.2	593.7	557.5	1,151.2	26,447.0	6,011.4	32,458.4
Western	22,717.2	2,314.6	25,031.8	2,217.7	857.2	3,074.9	34,679.0	8,359.4	43,038.4
Wilfrid Laurier	8,664.1	535.3	9,199.4	241.9 [7]	85.1 [7]	327.0	11,671.4	1,635.3	13,306.6
Windsor	10,432.4	546.4	10,978.8	797.7	156.8	954.5	15,308.6	2,192.6	17,501.2
York	28,037.1	2,492.9	30,530.0	2,263.4 [7]	702.0 [7]	2,965.4	39,472.6	8,866.5	48,339.1
Total	240,560.0	23,220.2	263,780.2	16,997.9	8,245.9	25,243.8	368,853.7	88,294.3	457,148.0

Notes:
1 Including enrolment and BIUs in affiliated and federated institutions.
2 Eligible enrolment refers to students who are eligible for funding under the provincial operating grants formula.
3 Including summer session.
4 A BIU is a unit of weighted enrolment for eligible students used in allocating provincial operating grants.
5 Including imputing adjustments.
6 Including minimum/maximum adjustments.
7 Estimated using Fall term headcounts for full-time and part-time headcounts divided by 3.5.

Source: Ministry of Training, Colleges and Universities

FIGURE C-4

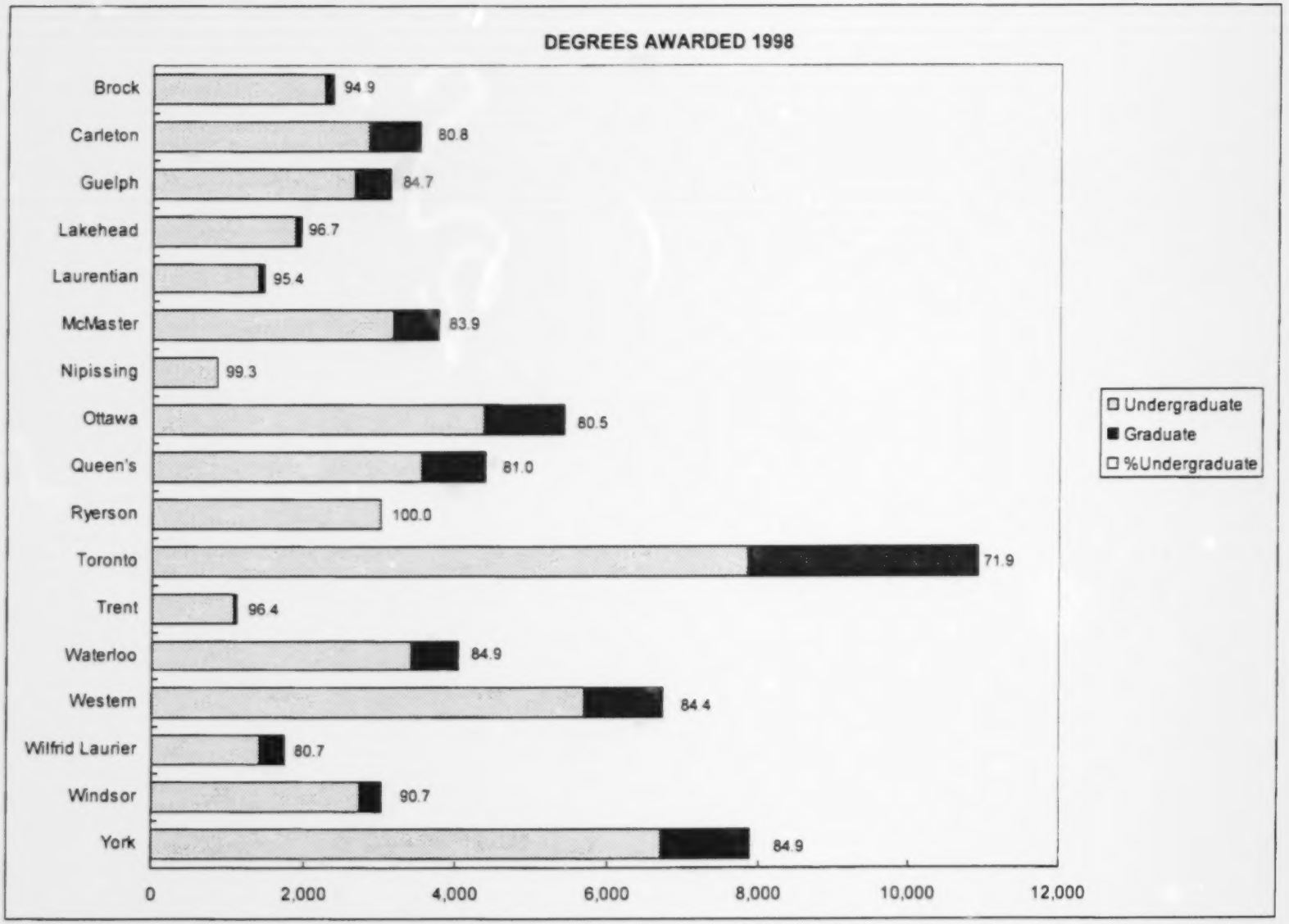

DEGREES AWARDED 1998
Brock
Carleton
Guelph
Lakehead
Laurentian
McMaster
Nipissing
Ottawa
Queen's
Ryerson
Toronto
Trent
Waterloo
Western
Wilfrid Laurier
Windsor
York
94.9
80.8
84.7
96.7
95.4
83.9
99.3
80.5
81.0
100.0
71.9
96.4
84.9
84.4
80.7
90.7
84.9
0
2,000
4,000
6,000
8,000
10,000
12,000
Undergraduate
Graduate
%Undergraduate

TABLE C-4

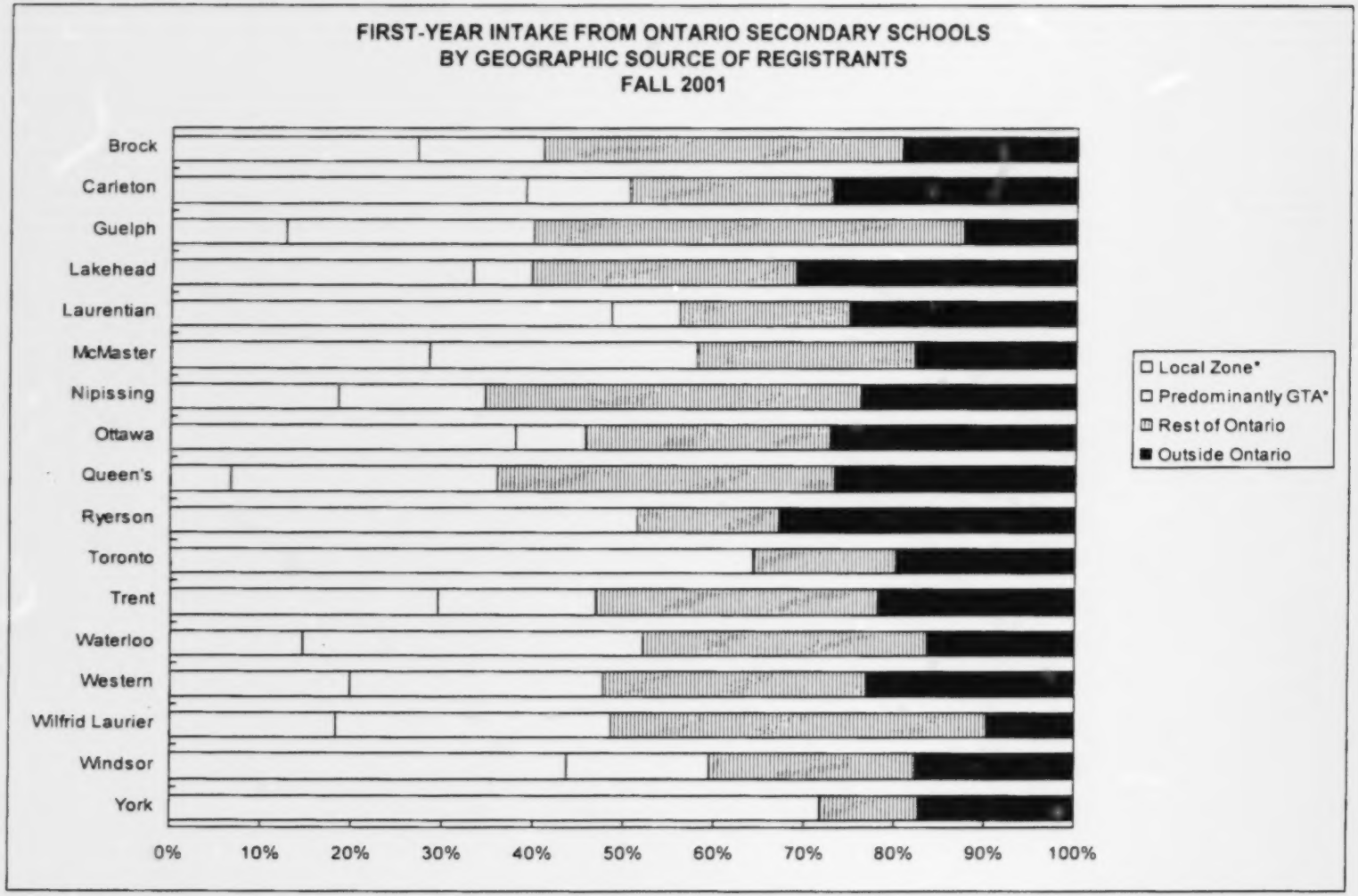
DEGREES AWARDED 1998

	Direct Entry Undergraduate		Education Undergraduate		Second Entry Undergraduate		Theology Undergraduate		Subtotal Undergraduate		Masters		Doctoral		Subtotal Graduate		Total
	#	%	#	%	#	%	#	%	#	%	#	%	#	%	#	%	
Brock	1,761	74.2	490	20.7	0	0.0	0	0.0	2,251	94.9	121	5.1	0	0.0	121	5.1	2,372
Carleton	2,836	80.8	0	0.0	0	0.0	0	0.0	2,836	80.8	618	17.6	58	1.7	676	19.2	3,512
Dominicain	11	26.2	0	0.0	0	0.0	26	61.9	37	88.1	5	11.9	0	0.0	5	11.9	42
Guelph	2,544	81.3	0	0.0	104	3.3	0	0.0	2,648	84.7	376	12.0	104	3.3	480	15.3	3,128
Lakehead	1,447	74.6	428	22.1	0	0.0	0	0.0	1,875	96.7	63	3.2	1	0.1	64	3.3	1,939
Laurentian	1,245	85.3	147	10.1	0	0.0	0	0.0	1,392	95.4	67	4.6	0	0.0	67	4.6	1,459
McMaster	2,888	76.6	27	0.7	227	6.0	22	0.6	3,164	83.9	486	12.9	120	3.2	606	16.1	3,770
Nipissing	349	41.1	494	58.2	0	0.0	0	0.0	843	99.3	6	0.7	0	0.0	6	0.7	849
Ottawa	3,122	57.6	704	13.0	484	8.9	52	1.0	4,362	80.5	938	17.3	122	2.3	1,060	19.5	5,422
Queen's	2,529	57.7	684	15.6	325	7.4	12	0.3	3,550	81.0	690	15.7	144	3.3	834	19.0	4,384
Ryerson	3,006	100.0	0	0.0	0	0.0	0	0.0	3,006	100.0	0	0.0	0	0.0	0	0.0	3,006
Toronto	6,005	55.0	1,026	9.4	728	6.7	84	0.8	7,843	71.9	2,460	22.5	607	5.6	3,067	28.1	10,910
Trent	1,071	96.4	0	0.0	0	0.0	0	0.0	1,071	96.4	37	3.3	3	0.3	40	3.6	1,111
Waterloo	3,353	83.2	0	0.0	68	1.7	0	0.0	3,421	84.9	471	11.7	137	3.4	608	15.1	4,029
Western	4,541	67.4	727	10.8	403	6.0	18	0.3	5,689	84.4	930	13.8	122	1.8	1,052	15.6	6,741
Wilfrid Laurier	1,423	80.7	0	0.0	0	0.0	0	0.0	1,423	80.7	331	18.8	9	0.5	340	19.3	1,763
Windsor	2,056	67.8	558	18.4	135	4.5	0	0.0	2,749	90.7	263	8.7	20	0.7	283	9.3	3,032
York	5,675	71.8	735	9.3	295	3.7	0	0.0	6,706	84.9	1,094	13.8	100	1.3	1,194	15.1	7,900
Total	45,863	70.2	6,020	9.2	2,769	4.2	214	0.3	54,866	83.9	8,956	13.7	1,547	2.4	10,503	16.1	65,369

Notes:
- Statistics Canada does not collect data for OCAD.
- Direct entry undergraduate includes other undergraduate degrees, diplomas and certificates.
- Education includes elementary/secondary teacher training and non-teaching fields.
- Second entry programs include dentistry, law, medicine, pharmacy, physio & occupational therapy, veterinary medicine and optometry.
- Masters includes graduate diplomas and certificates.

Source: Association of Universities and Colleges of Canada, tables based on Statistics Canada data

FIGURE C-5



*The Category, Predominantly GTA, applies only to universities located outside the Greater Toronto Area. Ryerson, Toronto and York students from the GTA are reported within the category Local Zone.

TABLE C-5

FIRST-YEAR INTAKE BY GEOGRAPHIC SOURCE OF REGISTRANTS FALL 2001

	Zone	Ontario Secondary School								Non-Ontario/ Non-Secondary		Total
		Local Zone		Predominantly GTA (Zone 7)		Non Local /Non GTA		Subtotal				
		#	%	#	%	#	%	#	%	#	%	
Brock	(3)	583	27.0	301	13.9	858	39.7	1,742	80.6	418	19.4	2,160
Carleton	(10)	1,147	38.9	335	11.4	663	22.5	2,145	72.8	802	27.2	2,947
Guelph	(5)	413	12.7	882	27.2	1542	47.5	2,837	87.3	411	12.7	3,248
Lakehead	(13)	274	33.2	54	6.5	239	29.0	567	68.7	258	31.3	825
Laurentian	(12)	480	48.5	74	7.5	186	18.8	740	74.7	250	25.3	990
McMaster	(4)	976	28.5	1,007	29.4	825	24.1	2,808	82.0	615	18.0	3,423
Nipissing	(11)	67	18.4	59	16.2	151	41.5	277	76.1	87	23.9	364
Ottawa	(10)	1,231	37.9	249	7.7	875	27.0	2,355	72.6	890	27.4	3,245
Queen's	(9)	183	6.7	797	29.2	1014	37.2	1,994	73.1	732	26.9	2,726
Ryerson	(7)	1,525	51.4		0.0	466	15.7	1,991	67.1	976	32.9	2,967
Toronto	(7)	5,035	64.3		0.0	1237	15.8	6,272	80.0	1,564	20.0	7,836
Trent	(8)	286	29.5	169	17.4	302	31.2	757	78.1	212	21.9	969
Waterloo	(5)	610	14.5	1,577	37.5	1324	31.5	3,511	83.6	691	16.4	4,202
Western	(2)	1,070	19.9	1,501	27.9	1564	29.0	4,135	76.8	1,249	23.2	5,384
Wilfrid Laurier	(5)	460	18.3	761	30.3	1041	41.5	2,262	90.1	248	9.9	2,510
Windsor	(1)	1,037	43.7	373	15.7	541	22.8	1,951	82.2	422	17.8	2,373
York	(7)	3,859	71.7		0.0	593	11.0	4,452	82.7	932	17.3	5,384
Total		19,236	37.3	8,139	15.8	13,421	26.0	40,796	79.1	10,757	20.9	51,553

Note 1: The category, Predominantly GTA, applies only to universities located outside the GreaterToronto Area. Ryerson, Toronto and York students from the GTA are reported within the category Local Zone.

Note 2: Ontario counties are grouped into zones as follows - (1) Essex and Kent; (2) Lambton, Middlesex, Elgin and Oxford; (3) Haldimand-Norfolk R.M. and Niagara R.M.; (4) Halton, Hamilton-Wentworth R.M. and Brant; (5) Perth, Waterloo R.M. and Wellington; (6) Huron, Bruce, Grey and Dufferin; (7) Peel, York R.M., Simcoe and Metro Toronto; (8) Durham R.M., Northhumberland, Prince Edward, Victoria, Peterborough, Hastings and Haliburton; (9) Lennox and Addington, Frontenac and Leeds and Grenville; (10) Lanark, Ottawa-Carleton, Dundas/Stormont /Glengarry and Prescott and Russell; (11) Muskoka, Parry Sound, Nipissing and Renfrew; (12) Manitoulin, Sudbury District, Algoma, Cochrane, Timiskaming and Sudbury R.M.; (13) Thunder Bay, Kenora and Rainy River.

Source: Council of Ontario Universities, "Application Statistics".

TABLE C-6

UNDERGRADUATE PROGRAMS AVAILABLE AT ONTARIO UNIVERSITIES
2001-02

Programs [1] / Universities	Brock	Carleton	Dominicain	Guelph	Lakehead	Laurentian [2]	McMaster	Nipissing	OCAD	Ottawa	Queen's	Ryerson	Toronto	Trent	Waterloo	Western	Wilfrid Laurier	Windsor	York
Agriculture				◆															
Architecture		◆										◆	◆		◆				
Art and Design									◆										
Arts	◆	◆	◆	◆	◆	◆	◆	◆		◆	◆	◆	◆	◆	◆	◆	◆	◆	◆
Commerce and Business Administration	◆	◆		◆	◆	◆	◆	◆		◆	◆	◆	◆	◆		◆	◆	◆	◆
Dentistry													◆			◆			
Education	◆				◆	◆		◆		◆	◆		◆			◆		◆	◆
Engineering [3]		◆		◆	◆	◆	◆			◆	◆	◆	◆		◆	◆		◆	◆
Environmental Studies	◆			◆	◆							◆				◆			◆
Fine and Applied Arts	◆			◆	◆		◆			◆	◆	◆	◆		◆	◆	◆	◆	◆
Forestry					◆														
Household and Food Science				◆								◆				◆			
Journalism		◆										◆							
Landscape Architecture				◆									◆						
Law										◆	◆		◆			◆		◆	◆
Medicine							◆			◆	◆		◆			◆			
Music	◆	◆		◆	◆	◆	◆			◆	◆		◆		◆	◆	◆	◆	◆
Nursing					◆	◆	◆			◆	◆	◆	◆	◆		◆		◆	◆
Optometry															◆				
Pharmacy													◆						
Physical and Health Education	◆				◆	◆	◆			◆	◆		◆		◆	◆	◆	◆	◆
Physio and Occupational Therapy							◆			◆	◆		◆			◆	◆		
Science	◆	◆		◆	◆	◆	◆	◆		◆	◆	◆	◆	◆	◆	◆	◆	◆	◆
Social Work		◆			◆	◆	◆					◆			◆	◆		◆	◆
Theology			◆				◆			◆	◆		◆			◆	◆		
Veterinary Medicine				◆															

Notes: 1 Institution-specific FORPOS programs are excluded.
2 Includes Algoma and Hearst.
3 Inludes Engineering Technology and Engineering and Management.

Source: Ministry of Training, Colleges and Universities

TABLE C-7

GRADUATE PROGRAMS AVAILABLE AT ONTARIO UNIVERSITIES
2001-02

Programs / Universities	Brock	Carleton	Dominican	Guelph	Lakehead	Laurentian	McMaster	Nipissing	OCAD	Ottawa	Queen's	Ryerson	Toronto	Trent	Waterloo	Western	Wilfrid Laurier	Windsor	York
Agriculture				◆															
Architecture		◆											◆		◆				
Child Study													◆						
Commerce and Business Administration		◆				◆	◆			◆	◆		◆		◆	◆	◆	◆	◆
Criminology										◆			◆						
Dentistry													◆			◆			
Education	◆				◆		◆	◆		◆	◆		◆			◆		◆	◆
Engineering		◆		◆	◆	◆	◆			◆	◆	◆	◆		◆	◆		◆	
Environmental Studies												◆		◆	◆		◆		◆
Fine and Applied Arts							◆				◆		◆		◆			◆	◆
Forestry					◆								◆						
Geography		◆		◆			◆			◆	◆	◆	◆		◆	◆	◆	◆	◆
Hospital Administration				◆						◆									
Household and Food Science				◆									◆						
Humanities	◆	◆	◆	◆	◆	◆	◆			◆	◆	◆	◆	◆	◆	◆	◆	◆	◆
Hygiene and Public Health													◆						
Journalism		◆														◆			
Law										◆	◆		◆						◆
Library Science													◆			◆			
Mathematics		◆		◆	◆		◆			◆	◆		◆		◆	◆		◆	◆
Medicine							◆			◆	◆		◆			◆			
Music										◆			◆			◆			◆
Nursing							◆			◆	◆		◆			◆		◆	
Pharmacy													◆						
Physical and Biological Sciences	◆	◆		◆	◆	◆	◆			◆	◆		◆	◆	◆	◆		◆	◆
Physical and Health Education					◆		◆			◆	◆		◆		◆	◆		◆	◆
Physio and Occupational Therapy [1]						◆	◆			◆	◆					◆			
Physiological Optics															◆				
Psychology	◆	◆		◆	◆		◆			◆	◆		◆		◆	◆	◆	◆	◆
Public Administration		◆									◆								◆
Social Sciences - Other	◆	◆		◆	◆	◆	◆			◆	◆		◆	◆	◆	◆	◆	◆	◆
Social Work		◆			◆	◆	◆			◆			◆				◆		◆
Theology			◆							◆	◆		◆				◆		
Urban and Regional Planning				◆							◆		◆						
Veterinary Medicine				◆															

Note: [1] Includes Physical Therapy and Speech Pathology

Source: Ministry of Training, Colleges and Universities

25 BEST COPY AVAILABLE

UNIVERSITY STATISTICS

TABLE D-1

EMPLOYMENT AT ONTARIO UNIVERSITES 2000-01 [1]

	Full-Time Faculty	FTE Part-Time Faculty [2]	FTE Non-Academic Employees [3]	Total
Brock	368	59.4	478.4	905.8
Carleton	651	148.0	810.8	1,609.8
Guelph	590	96.6	1,245.4	1,932.0
Lakehead	235	35.8	359.5	630.3
Laurentian	276	21.1	278.1	575.2
McMaster	943	153.2	1,141.6	2,237.8
Nipissing	78	30.4	104.2	212.6
OCAD	50	51.6	76.0	177.6
Ottawa	855	167.7	1,184.9	2,207.6
Queen's	752	153.9	1,222.3	2,128.2
Ryerson	530	102.7	637.3	1,270.0
Toronto	2,303	81.3	3,384.7	5,769.0
Trent	190	40.6	251.2	481.8
Waterloo	708	144.8	1,441.6	2,294.4
Western	1,196	180.4	1,380.3	2,756.7
Wilfrid Laurier	318	45.2	456.3	819.5
Windsor	421	69.5	653.1	1,143.6
York	1,147	255.5	1,686.0	3,088.5
Total	11,611	1,837.7	16,791.7	30,240.4

Notes:
1 Excluding faculty and non-academic employees in federated and affiliated institutions.
2 FTE part-time faculty are derived by dividing total part-time faculty salary expenditures by the average salary for full-time faculty.
3 FTE non-academic employees includes the full-time equivalent of all filled established positions at October 1 for those staff paid from operating funds.

Sources: Council of Ontario Universities, "Survey of Faculty Complements".
Council of Ontario Universities, "Survey of Non-Academic Employees".

BEST COPY AVAILABLE

NOTES TO TABLE D-2:

(1) Instruction includes classroom facilities, undergraduate laboratories, and research laboratory space for graduate students and faculty.

(2) Academic Support includes academic departmental offices and related space, library facilities and study space, audio-visual and television facilities, animal space, and health science clinical facilities.

(3) Student Services includes athletic and recreation space, health service facilities, common use and student activity space.

(4) Ancillaries includes food services, bookstores and other merchandising facilities, and residential space.

(5) Central Services includes plant maintenance, administrative offices and related space, central services, assembly and exhibition facilities, and other university facilities.

(6) Non-Assignable space is a room or area which is not available for assignment to the occupants of a building, but which is necessary for the general occupation or mechanical support of one or a number of buildings, e.g. the central utility plant including boiler rooms, refrigeration plant, and electrical transformer stations.

TABLE D-2

UNIVERSITY BUILDINGS' SPACE BY MAJOR CATEGORY 2001-02
(Net Assignable Square Metres)

	Instruction and Academic Support (1)	%	Student Services (2)	%	Ancillaries (3)	%	Central Services (4)	%	Subtotal	%	Non-Assignable (5)	Total
Brock	37,502	38.2	8,769	8.9	36,756	37.4	15,199	15.5	98,226	100.0	46,655	144,881
Carleton	85,766	49.4	13,787	7.9	48,296	27.8	25,666	14.8	173,515	100.0	79,793	253,308
Guelph	138,964	43.2	22,997	7.1	120,354	37.4	39,349	12.2	321,664	100.0	129,013	450,677
Lakehead	35,508	40.8	7,760	8.9	32,613	37.5	11,050	12.7	86,931	100.0	32,830	119,761
Laurentian	45,289	43.7	14,692	14.2	28,286	27.3	15,367	14.8	103,634	100.0	40,200	143,834
McMaster	197,707	68.0	15,373	5.3	52,705	18.1	24,844	8.5	290,629	100.0	94,330	384,959
Nipissing	9,683	25.7	3,411	9.1	23,003	61.0	1,583	4.2	37,680	100.0	7,276	44,956
OCAD	10,311	80.6	285	2.2	675	5.3	1,518	11.9	12,789	100.0	6,292	19,081
Ottawa	132,996	54.0	22,495	9.1	61,404	24.9	29,291	11.9	246,186	100.0	152,736	398,922
Queen's	155,713	52.6	22,083	7.5	90,111	30.4	28,224	9.5	296,131	100.0	143,276	439,407
Ryerson	73,380	49.0	11,308	7.6	24,380	16.3	40,594	27.1	149,662	100.0	21,479	171,141
Toronto	424,564	57.5	52,756	7.1	143,033	19.4	118,340	16.0	738,693	100.0	369,572	1,108,265
Trent	24,541	41.5	5,789	9.8	19,583	33.1	9,186	15.5	59,099	100.0	26,781	85,880
Waterloo	134,503	44.3	19,619	6.5	117,971	38.9	31,549	10.4	303,642	100.0	138,295	441,937
Western	179,643	48.1	24,978	6.7	127,183	34.0	41,761	11.2	373,565	100.0	151,194	524,759
Wilfrid Laurier	31,964	31.5	11,205	11.0	42,811	42.2	15,575	15.3	101,555	100.0	39,885	141,440
Windsor	74,813	55.5	16,569	12.3	31,361	23.3	12,057	8.9	134,800	100.0	57,065	191,865
York	128,986	43.3	22,407	7.5	108,241	36.3	38,342	12.9	297,976	100.0	177,906	475,882
Total	1,921,834	50.2	296,283	7.7	1,108,765	29.0	499,491	13.1	3,826,373	100.0	1,714,576	5,540,949

Source: Council of Ontario Universites, "Inventory of Physical Facilities of Ontario Universities 2001-02".

TABLE D-3

AGE PROFILE OF ONTARIO UNIVERSITY BUILDINGS' SPACE 2001-02
(Categories 1-15)

	0-9 Years		10-19 Years		20-29 Years		30-39 Years		40-49 Years		50+ Years		Total
	NASM	%	NASM	%	NASM	%	NASM	%	NASM	%	NASM	%	NASM
Brock	3,548	5.8	8,356	13.7	20,230	33.2	28,292	46.5	440	0.7	15	0.0	60,881
Carleton	12,775	10.5	18,712	15.4	15,066	12.4	67,793	55.7	7,257	6.0	0	0.0	121,603
Guelph	6,912	3.6	19,194	10.1	28,767	15.1	62,649	33.0	33,802	17.8	38,604	20.3	189,928
Lakehead	674	1.2	4,787	8.8	3,989	7.3	34,673	63.8	10,011	18.4	228	0.4	54,362
Laurentian	4,485	5.9	12,471	16.4	2,453	3.2	48,322	63.5	3,931	5.2	4,402	5.8	76,064
McMaster	14,893	8.2	3,202	1.8	47,720	26.1	73,004	40.0	32,464	17.8	11,318	6.2	182,601
Nipissing	4,176	27.5	549	3.6	10,475	68.9	0	0.0	0	0.0	0	0.0	15,200
OCAD	739	7.8	0	0.0	3,399	35.8	0	0.0	4,271	45.0	1,074	11.3	9,483
Ottawa	17,266	9.5	9,019	5.0	71,524	39.4	24,313	13.4	35,756	19.7	23,825	13.1	181,703
Queen's	35,413	16.8	16,989	8.1	42,397	20.1	89,564	42.5	13,747	6.5	12,695	6.0	210,805
Ryerson	1,147	1.1	20,741	19.7	19,913	18.9	26,608	25.3	29,794	28.3	7,083	6.7	105,286
Toronto	28,606	5.3	56,246	10.4	95,696	17.6	194,723	35.9	76,203	14.0	91,422	16.8	542,896
Trent	3,525	9.7	4,121	11.3	8,583	23.6	18,703	51.5	0	0.0	1,388	3.8	36,320
Waterloo	594	0.3	32,856	16.8	30,487	15.6	101,960	52.1	29,084	14.9	738	0.4	195,719
Western	27,410	10.8	20,346	8.0	16,150	6.4	138,174	54.6	25,461	10.1	25,675	10.1	253,216
Wilfrid Laurier	14,715	25.2	10,142	17.4	14,393	24.7	17,553	30.1	1,567	2.7	0	0.0	58,370
Windsor	7,463	6.8	8,288	7.6	15,685	14.3	45,075	41.1	24,845	22.7	8,266	7.5	109,622
York	6,924	3.5	32,763	16.7	20,043	10.2	127,325	65.0	7,533	3.8	1,427	0.7	196,015
Total	191,265	7.4	278,782	10.7	466,970	18.0	1,098,731	42.3	336,166	12.9	228,160	8.8	2,600,074

Note: Previous reports included rental space.

Source: Council of Ontario Universites, "Inventory of Physical Facilities of Ontario Universities 2001-02".

FIGURE D-4

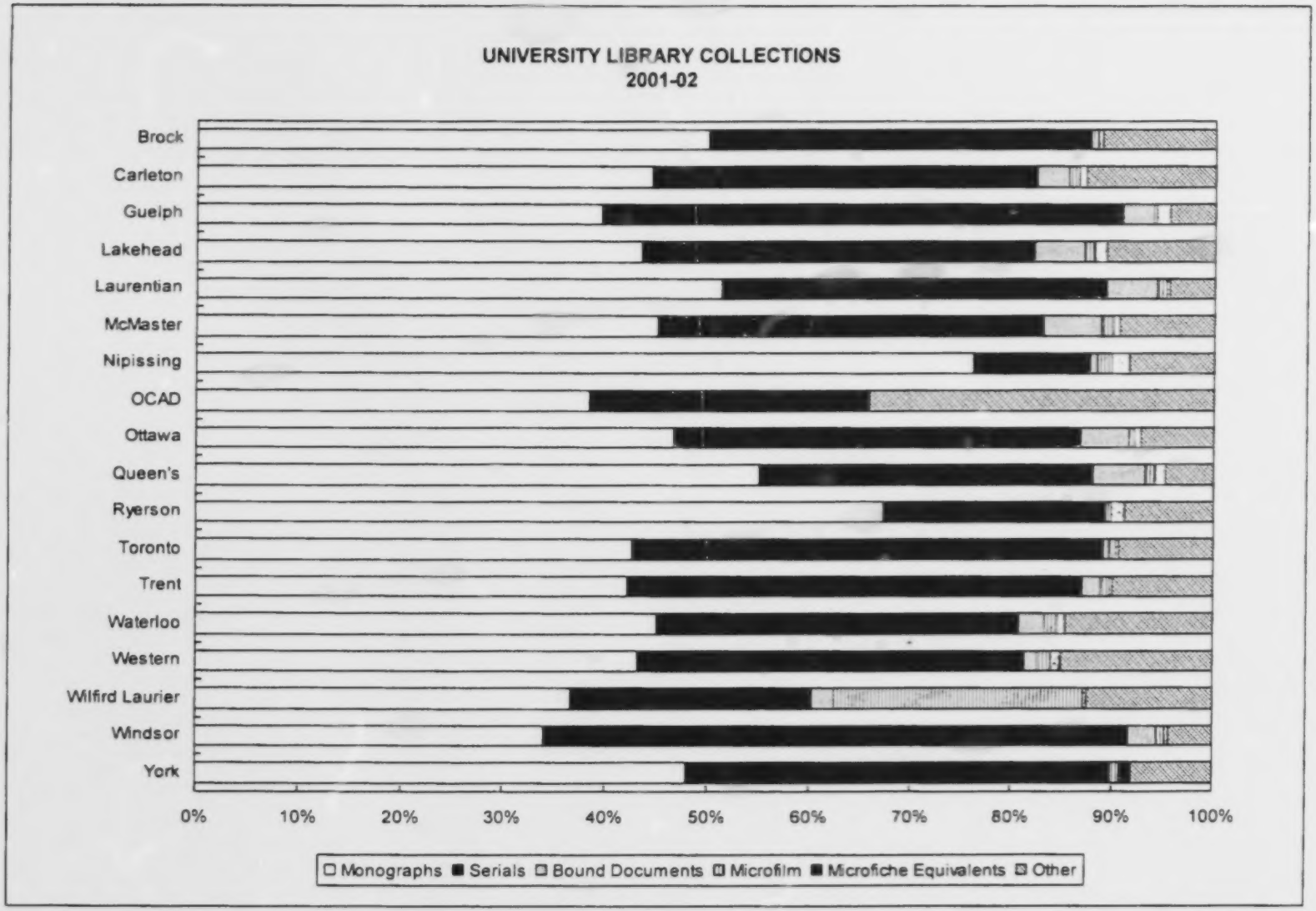

UNIVERSITY LIBRARY COLLECTIONS
2001-02
Brock
Carleton
Guelph
Lakehead
Laurentian
McMaster
Nipissing
OCAD
Ottawa
Queen's
Ryerson
Toronto
Trent
Waterloo
Western
Wilfird Laurier
Windsor
York
0%
10%
20%
30%
40%
50%
60%
70%
80%
90%
100%
Monographs
Serials
Bound Documents
Microfilm
Microfiche Equivalents
Other

TABLE D-4

UNIVERSITY LIBRARY COLLECTIONS 2001-02
(000's)

	Monographs (volumes)	Serials (volumes)	Bound Documents (volumes)	Microfilm (film reels)	Microfiche Equivalents (volumes)	Other *	Total Print Holdings
Brock	520,713	391,250	0	7,500	5,359	116,231	1,041,053
Carleton	949,589	807,904	68,366	20,888	14,817	272,574	2,134,138
Guelph	796,810	1,032,453	61,678	5,575	26,123	91,249	2,013,887
Lakehead	409,213	362,705	46,145	10,117	10,421	102,032	940,633
Laurentian	822,945	608,898	80,280	13,896	5,510	71,895	1,603,423
McMaster	1,298,209	1,092,572	167,036	35,383	17,232	272,079	2,882,511
Nipissing	164,790	24,581	1,558	3,278	3,725	18,447	216,378
OCAD	44,512	32,004	0	0	0	39,630	116,146
Ottawa	1,553,693	1,335,650	157,916	20,412	22,343	238,376	3,328,390
Queen's	2,297,118	1,371,558	221,969	43,420	43,476	198,923	4,176,464
Ryerson	517,743	168,418	2,540	2,442	9,846	68,485	769,473
Toronto	5,962,336	6,485,041	99,153	74,145	56,737	1,312,654	13,990,066
Trent	526,252	558,125	23,543	9,375	3,242	125,727	1,246,264
Waterloo	1,224,774	965,538	69,566	36,823	18,478	399,332	2,714,510
Western	1,820,466	1,604,389	52,886	53,712	42,839	641,814	4,216,105
Wilfrid Laurier	464,590	299,485	26,853	311,403	5,717	158,068	1,266,115
Windsor	973,731	1,650,198	82,430	19,754	12,672	125,238	2,864,023
York	1,813,792	1,575,173	2,281	34,161	45,916	305,844	3,777,166
Total	22,161,276	20,365,940	1,164,199	702,281	344,451	4,558,597	49,296,745

* Other includes Reference, Archival Materials, Maps, CD-ROM, Floppy Disks, Magnetic Tape, Learning Kits, Audio-Visual Holdings, Slides, Printed Music

Source: Council of Ontario Universites, "Triennial Inventory of Physical Facilities of Ontario Universities, 2001-02".

FIGURE D-5

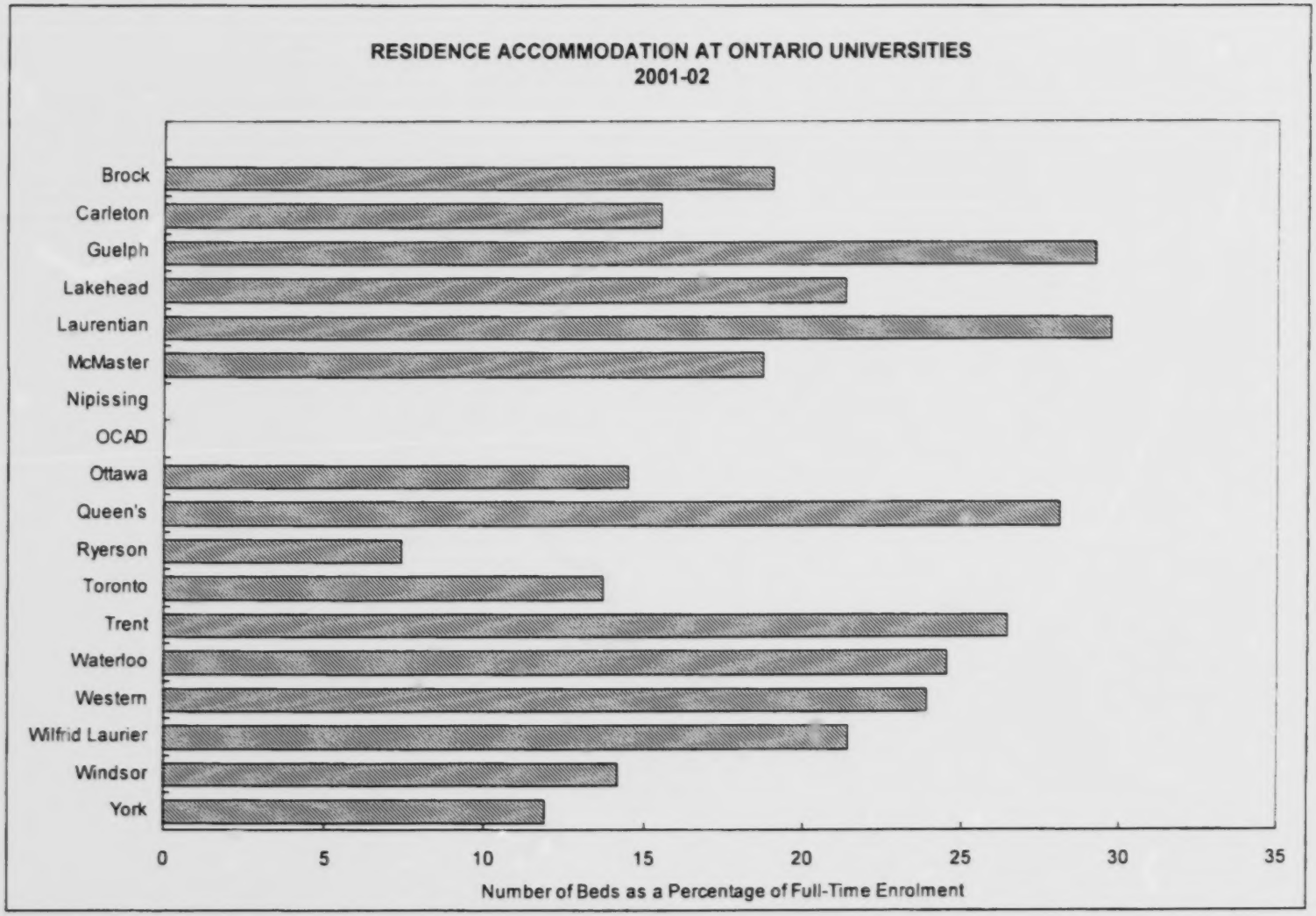

RESIDENCE ACCOMMODATION AT ONTARIO UNIVERSITIES
2001-02
Brock
Carleton
Guelph
Lakehead
Laurentian
McMaster
Nipissing
OCAD
Ottawa
Queen's
Ryerson
Toronto
Trent
Waterloo
Western
Wilfrid Laurier
Windsor
York
0
5
10
15
20
25
30
35
Number of Beds as a Percentage of Full-Time Enrolment

TABLE D-5

RESIDENCE ACCOMMODATION
AT ONTARIO UNIVERSITIES 2001-02

	Number of Beds			Percentage of Full-Time Enrolment
	Apartments and Townhomes	Dormitory Residences	Total	
Brock	718	920	1,638	19.0
Carleton	396	1,784	2,180	15.5
Dominicain [1]	0	20	20	20.2
Guelph	687	3,512	4,199	29.2
Lakehead	430	605	1,035	21.3
Laurentian [2]	623	648	1,271	29.7
McMaster	503	2,282	2,785	18.7
Nipissing	-	-	-	-
OCAD	-	-	-	-
Ottawa	794	1,992	2,786	14.5
Queen's	971	3,310	4,281	28.1
Ryerson	237	603	840	7.4
Toronto	3,214	2,806	6,020	13.7
Trent	78	1,038	1,116	26.4
Waterloo	1,680	3,169	4,849	24.5
Western	1,598	4,437	6,035	23.9
Wilfrid Laurier	822	983	1,805	21.4
Windsor	214	1,252	1,466	14.2
York	1,327	2,292	3,619	11.9
Total	14,292	31,653	45,945	18.1

Notes: 1 About 20 rooms are kept for male students who wish to reside on the premises; under management of the Dominicans of Friars Preachers of Ottawa.

2 Figures include townhouses with 76 beds at Algoma and dormitory residences with 11 beds at Hearst.

Source: Council of Ontario Universities, "Financial Report of Ontario Universities, 2001-02".

FINANCIAL STATISTICS

NOTE ON CONSOLIDATED FINANCIAL INFORMATION

In Sections E, F, G and H of this compendium, reference is made to financial information for universities and federated and affiliated colleges reported on a *consolidated basis*. This reflects the fact that financial information reported by federated and affiliated institutions (shown in Volume II of the *Financial Report of Ontario Universities*) cannot be simply added to the financial information reported by the parent university (shown in Volume I of the *Financial Report of Ontario Universities*) without certain adjustments. These adjustments account for the *net* effect of exchanges in personnel, resources and facilities that take place between a university and its federated and affiliated institutions. The consolidated summary tables and the consolidated revenue and expense statements for each university and its affiliated institutions shown in Sections E, F, G and H of this compendium reflect these adjustments.

FIGURE E-1

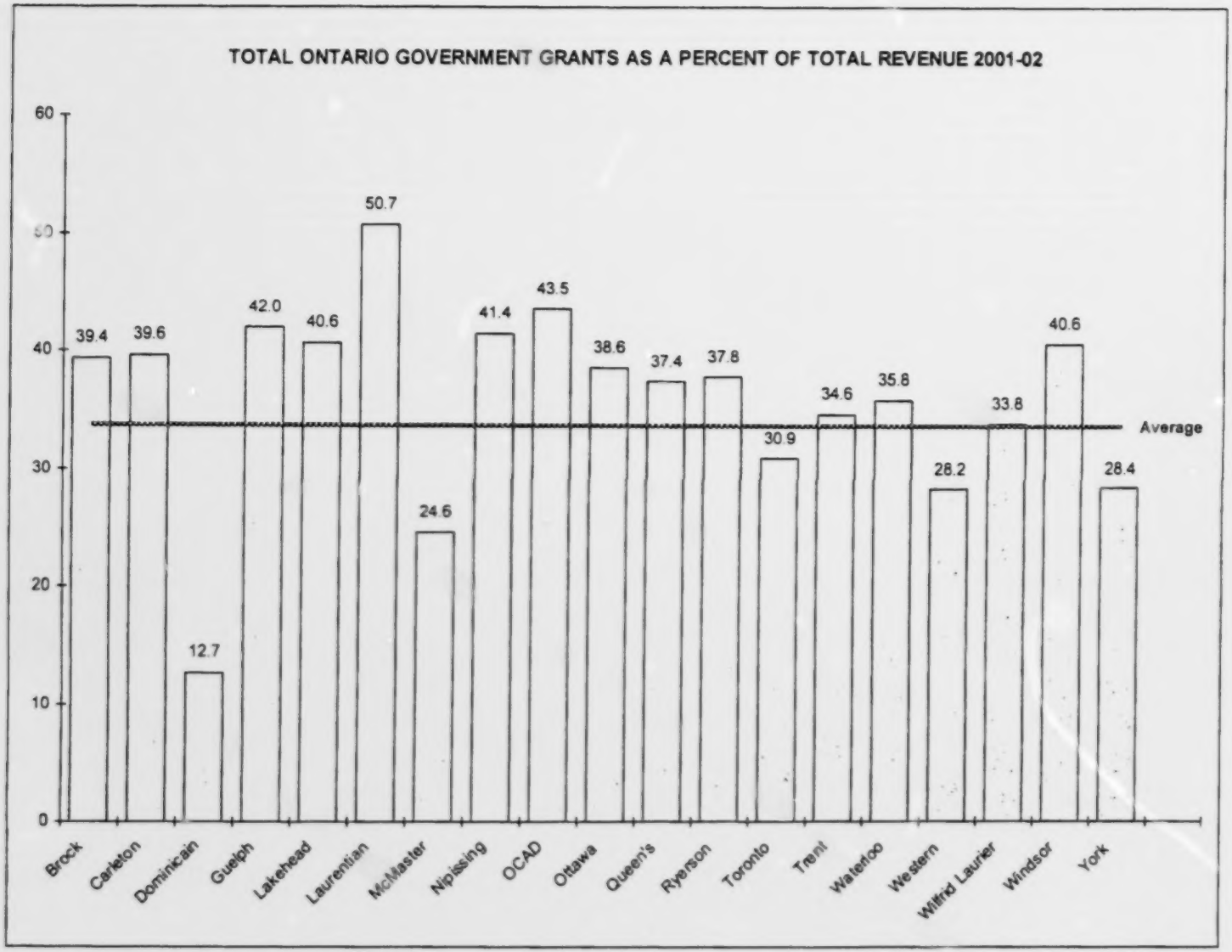

TOTAL ONTARIO GOVERNMENT GRANTS AS A PERCENT OF TOTAL REVENUE 2001-02
60
50
40
30
20
10
0
39.4
39.6
12.7
42.0
40.6
50.7
24.6
41.4
43.5
38.6
37.4
37.8
30.9
34.6
35.8
28.2
33.8
40.6
28.4
Average
Brock
Carleton
Dominican
Guelph
Lakehead
Laurentian
McMaster
Nipissing
OCAD
Ottawa
Queen's
Ryerson
Toronto
Trent
Waterloo
Western
Wilfrid Laurier
Windsor
York

TABLE E-1

TOTAL ONTARIO GOVERNMENT GRANTS AS A PERCENT OF TOTAL REVENUE 2001-02

	Total Ontario Grants ($000)	Total Expendable Revenue ($000)	Grants as Percent of Total Revenue
Brock	46,669	118,406	39.4
Carleton	121,129	305,521	39.6
Dominicain	147	1,157	12.7
Guelph	174,962	417,034	42.0
Lakehead	35,442	87,247	40.6
Laurentian	56,297	110,946	50.7
McMaster	132,569	538,956	24.6
Nipissing	21,117	50,991	41.4
OCAD	8,703	19,991	43.5
Ottawa	190,928	495,054	38.6
Queen's	214,477	574,203	37.4
Ryerson	88,466	233,786	37.8
Toronto	481,719	1,557,640	30.9
Trent	27,703	80,017	34.6
Waterloo	143,538	401,305	35.8
Western	186,963	662,547	28.2
Wilfrid Laurier	42,196	124,924	33.8
Windsor	71,162	175,196	40.6
York	213,235	751,391	28.4
Total	2,257,422	6,706,312	33.7

Source: Council of Ontario Universities, "Financial Report of Ontario Universities, 2001-02".

FIGURE E-2

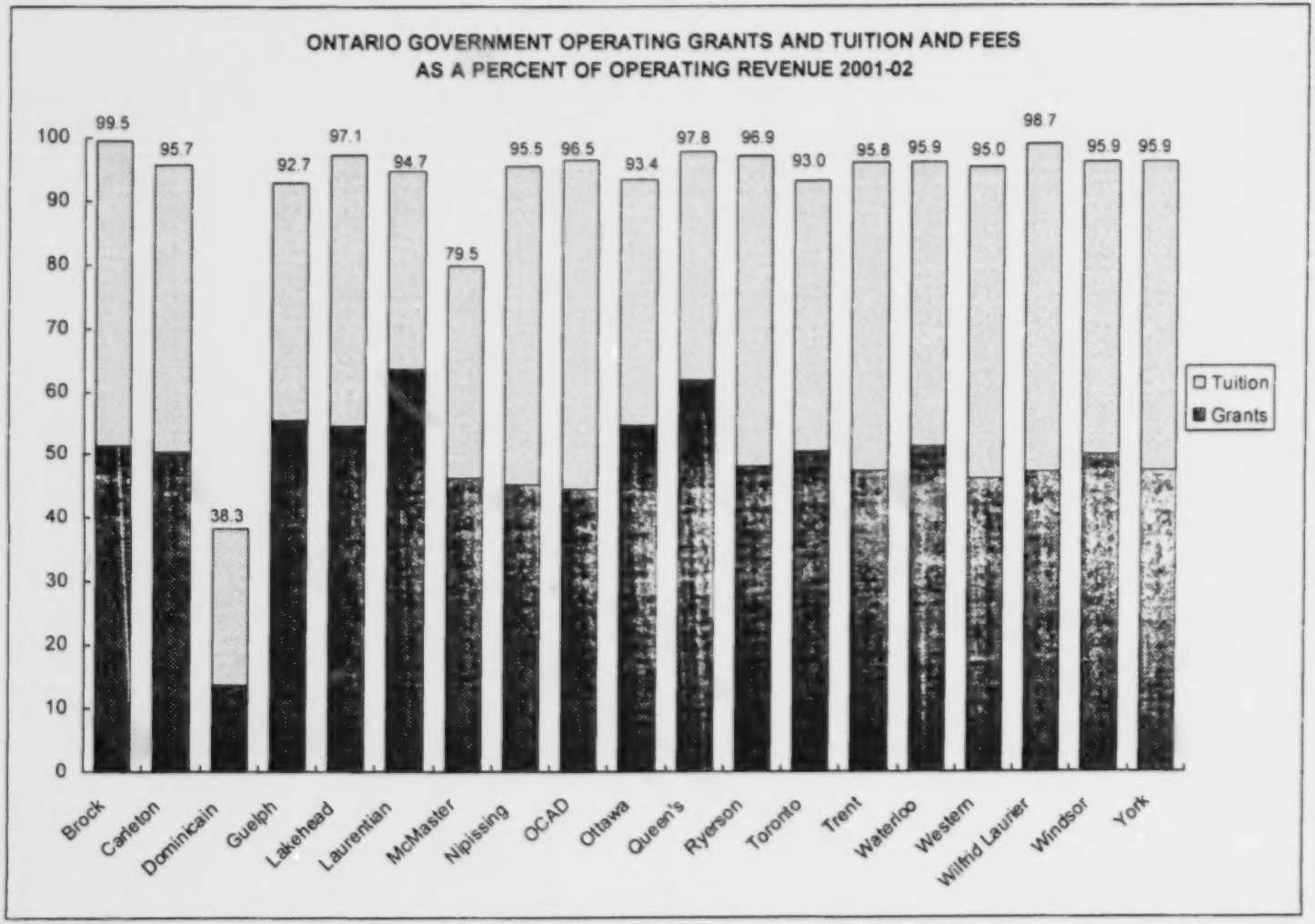

ONTARIO GOVERNMENT OPERATING GRANTS AND TUITION AND FEES
AS A PERCENT OF OPERATING REVENUE 2001-02
100
90
80
70
60
50
40
30
20
10
0
99.5
95.7
38.3
92.7
97.1
94.7
79.5
95.5
96.5
93.4
97.8
96.9
93.0
95.8
95.9
95.0
98.7
95.9
95.9
Brock
Carleton
Dominicain
Guelph
Lakehead
Laurentian
McMaster
Nipissing
OCAD
Ottawa
Queen's
Ryerson
Toronto
Trent
Waterloo
Western
Wilfrid Laurier
Windsor
York
Tuition
Grants

TABLE E-2

ONTARIO GOVERNMENT OPERATING GRANTS AND TUITION AND FEES
AS A PERCENT OF OPERATING REVENUE 2001-02

	Government Operating Grants ($000)	Tuition and Other Fees ($000)	Operating Revenue ($000)	Grants as Percent of Operating Revenue	Tuition as Percent of Operating Revenue
Brock	45,046	42,276	87,789	51.3	48.2
Carleton	89,552	80,112	177,294	50.5	45.2
Dominicain	147	266	1,078	13.6	24.7
Guelph	113,583	75,876	204,335	55.6	37.1
Lakehead	31,452	24,492	57,639	54.6	42.5
Laurentian	48,535	23,961	76,591	63.4	31.3
McMaster	113,918	81,909	246,170	46.3	33.3
Nipissing	12,375	13,724	27,335	45.3	50.2
OCAD	8,447	9,878	18,993	44.5	52.0
Ottawa	156,083	111,364	286,352	54.5	38.9
Queen's	177,720	104,341	288,288	61.6	36.2
Ryerson	86,881	87,741	180,146	48.2	48.7
Toronto	385,124	323,739	761,979	50.5	42.5
Trent	25,065	25,826	53,105	47.2	48.6
Waterloo	120,814	105,813	236,245	51.1	44.8
Western	157,588	167,082	341,729	46.1	48.9
Wilfrid Laurier	40,060	43,921	85,071	47.1	51.6
Windsor	64,388	59,675	129,408	49.8	46.1
York	181,069	186,572	383,428	47.2	48.7
Total	1,857,847	1,568,568	3,642,975	51.0	43.1

Source: Council of Ontario Universities, "Financial Report of Ontario Universities, 2001-02".

TABLE E-3

ONTARIO GOVERNMENT OPERATING GRANTS AND TUITION AND FEES AS A PERCENT OF OPERATING REVENUE 1992-93 to 2001-02

	Government Operating Grants ($000)	Tuition and Other Fees ($000)	Operating Revenue ($000)	Grants as Percent of Operating Revenue	Tuition as Percent of Operating Revenue
1992-93	2,035,670	641,291	2,783,415	73.1	23.0
1993-94	1,909,078	695,850	2,705,358	70.6	25.7
1994-95	1,876,473	752,117	2,734,147	68.6	27.5
1995-96	1,871,327	817,465	2,809,655	66.6	29.1
1996-97	1,610,753	929,763	2,672,304	60.3	34.8
1997-98	1,603,625	1,010,596	2,754,248	58.2	36.7
1998-99	1,642,218	1,149,031	2,940,176	55.9	39.1
1999-00	1,710,501	1,328,064	3,243,787	52.7	40.9
2000-01	1,798,444	1,421,263	3,456,361	52.0	41.1
2001-02	1,857,847	1,568,568	3,642,975	51.0	43.1

Source: Council of Ontario Universities, "Financial Report of Ontario Universities", various years

TABLE E-4

SPONSORED RESEARCH REVENUE 2001-02

	Ontario Government		Federal Government								Private Sector		Other Revenue		Total
			Social Sciences and Humanities Research Council	Natural Sciences and Engineering Research Council	Canadian Institutes for Health Research	Total Research Granting Councils		Other Federal Agencies *							
	($000)	%	($000)	($000)	($000)	($000)	%	($000)	%		($000)	%	($000)	%	($000)
Brock	811	10.6	415	2,878	100	3,393	44.2	2,495	32.5		982	12.8	0	0.0	7,681
Carleton	5,298	9.5	511	941	3	1,455	2.6	28,662	51.2		6,021	10.8	14,512	25.9	55,948
Dominicain	0	0.0	12	0	0	12	31.6	26	68.4		0	0.0	0	0.0	38
Guelph	50,951	44.8	1,062	13,126	1,860	16,048	14.1	18,021	15.9		19,736	17.4	8,928	7.9	113,684
Lakehead	2,715	27.9	490	1,637	229	2,356	24.2	3,506	36.1		933	9.6	214	2.2	9,724
Laurentian	2,796	19.4	91	1,632	117	1,840	12.7	3,575	24.8		5,652	39.1	574	4.0	14,437
McMaster	15,196	7.7	2,522	15,433	24,571	42,526	21.6	30,964	15.7		68,949	34.9	39,695	20.1	197,330
Nipissing	22	10.2	0	0	0	0	0.0	6	2.8		188	87.0	0	0.0	216
OCAD	0	0.0	0	0	0	0	0.0	0	0.0		0	0.0	0	0.0	0
Ottawa	25,095	16.5	3,786	10,608	9,371	23,765	15.6	46,155	30.3		45,990	30.2	11,237	7.4	152,242
Queen's	30,054	19.9	2,110	15,169	10,485	27,764	18.4	32,239	21.4		55,928	37.1	4,726	3.1	150,711
Ryerson	0	0.0	356	1,853	0	2,209	26.3	2,025	24.1		2,623	31.3	1,533	18.3	8,390
Toronto	81,955	18.0	11,004	40,805	80,360	132,169	29.0	63,441	13.9		161,550	35.4	17,152	3.8	456,267
Trent	1,997	16.9	505	2,624	226	3,355	28.3	4,733	40.0		1,736	14.7	16	0.1	11,837
Waterloo	16,837	19.2	1,615	22,153	1,174	24,942	28.4	18,219	20.8		22,690	25.9	5,016	5.7	87,704
Western	22,310	14.9	1,806	12,280	15,135	29,221	19.6	26,126	17.5		63,168	42.3	8,478	5.7	149,303
Wilfrid Laurier	258	5.1	790	937	277	2,004	39.3	1,870	36.6		933	18.3	40	0.8	5,105
Windsor	3,895	23.5	222	4,992	0	5,214	31.4	5,396	32.5		1,820	11.0	257	1.5	16,582
York	3,939	9.3	6,292	8,964	930	16,186	38.4	11,783	27.9		6,907	16.4	3,387	8.0	42,202
Total	264,129	17.9	33,589	156,032	144,838	334,459	22.6	299,242	20.2		465,806	31.5	115,765	7.8	1,479,401

* Includes Health and Welfare Canada, Canada Foundation for Innovation, Canada Research Chairs, Canadian Space Agency, Department of National Defense, and many other federal departments or agencies.

Source: Council of Ontario Universities, "Financial Report of Ontario Universities, 2001-02".

FIGURE E-5

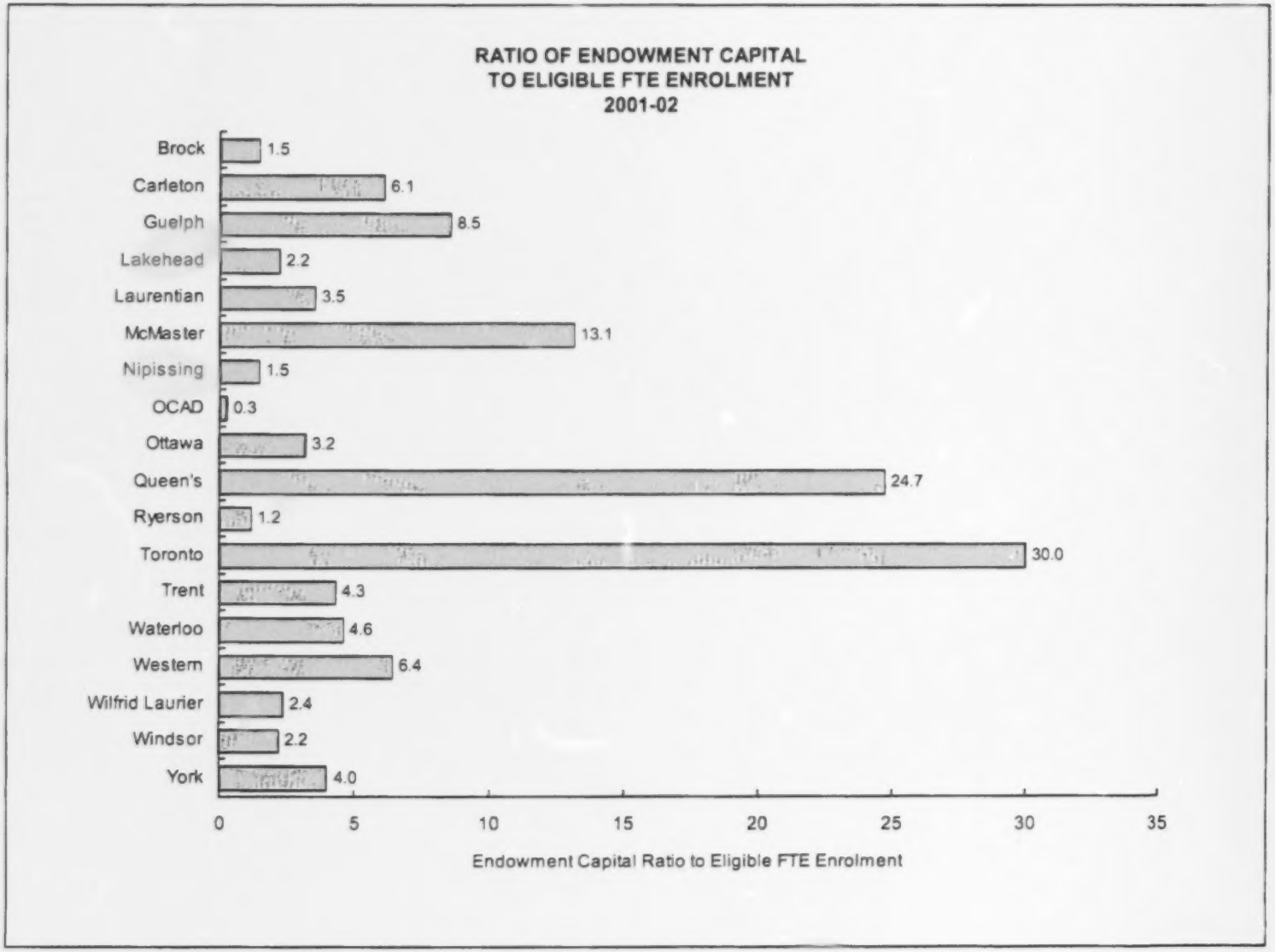

RATIO OF ENDOWMENT CAPITAL
TO ELIGIBLE FTE ENROLMENT
2001-02
Brock 1.5
Carleton 6.1
Guelph 8.5
Lakehead 2.2
Laurentian 3.5
McMaster 13.1
Nipissing 1.5
OCAD 0.3
Ottawa 3.2
Queen's 24.7
Ryerson 1.2
Toronto 30.0
Trent 4.3
Waterloo 4.6
Western 6.4
Wilfrid Laurier 2.4
Windsor 2.2
York 4.0
0 5 10 15 20 25 30 35
Endowment Capital Ratio to Eligible FTE Enrolment

TABLE E-5

ENDOWMENTS OF ONTARIO UNIVERSITIES 2001-02

	Endowment Capital ($000)	Ratio of Endowment Capital to Eligible FTE Enrolment
Brock	14,118	1.5
Carleton	89,164	6.1
Dominicain	0	0.0
Guelph	117,445	8.5
Lakehead	11,819	2.2
Laurentian	19,190	3.5
McMaster	198,813	13.1
Nipissing	3,554	1.5
OCAD	502	0.3
Ottawa	63,793	3.2
Queen's	369,800	24.7
Ryerson	19,212	1.2
Toronto	1,373,492	30.0
Trent	19,469	4.3
Waterloo	81,383	4.6
Western	159,987	6.4
Wilfrid Laurier	21,671	2.4
Windsor	24,287	2.2
York	121,438	4.0
Total	2,709,137	10.3

Source: Council of Ontario Universities, "Financial Report of Ontario Universities, 2001-02".

TABLE E-6

TOTAL EXPENSES ON SCHOLARSHIPS AND BURSARIES AS A PERCENT OF TOTAL UNIVERSITY EXPENSES 1992-93 to 2001-02

	Scholarships and Bursaries ($000)	Total University Expenses ($000)	Scholarships and Bursaries as Percent of Total Expenses
1992-93	71,036	4,135,034	1.7
1993-94	76,700	4,246,101	1.8
1994-95	86,232	4,239,880	2.0
1995-96	92,797	4,254,001	2.2
1996-97	101,888	4,200,916	2.4
1997-98	126,928	4,351,437	2.9
1998-99	169,326	4,684,533	3.6
1999-00	228,456	5,148,459	4.4
2000-01	278,005	5,786,258	4.8
2001-02	334,216	6,500,513	5.1
Total	1,565,584	47,547,132	3.3

Source: Council of Ontario Universities, "Financial Report of Ontario Universities", various years.

FINANCIAL INFORMATION FOR ALL UNIVERSITIES AND FEDERATED AND AFFILIATED COLLEGES (ON A CONSOLIDATED BASIS)

TABLE F-1

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2002

SUMMARY OF REVENUE, EXPENSES AND FUND BALANCE

(in thousands of dollars)

Total for all Universities and Colleges (on a Consolidated Basis)

	General Expendable Funds				Restricted Expendable Funds			Total Expendable	Endowment
	Operating & Other (Non-Credit)		Ancillary		Sponsored Research	Trust	Capital		
	Unappro-priated	Appro-priated	Unappro-priated	Appro-priated					
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1. Total Revenue	3,743,673	0	635,945	0	1,479,401	234,756	612,537	6,706,312	184,289
2. Total Expense	3,593,690	0	598,265	0	1,455,985	217,750	634,823	6,500,513	0
3. Lump Sum Payments	9,633	0	23	0	174	131	0	9,961	42
4. Net Revenue (Expense)	140,350	0	37,657	0	23,242	16,875	(22,286)	195,838	184,247
5. Interfund Transfers	(68,699)	0	(33,117)	0	(644)	43,865	98,208	39,613	(39,613)
6. Net Variation in Appropriations	(44,421)	44,385	(4,861)	4,897	0	0	0	0	0
7. Net Increase (Decrease) for the Year per COFO-UO Report	27,230	44,385	(321)	4,897	22,598	60,740	75,922	235,451	144,634
8. Net Reconciling Items	(9,833)	0	(1,533)	0	(48,511)	(11,863)	(89,420)	(161,160)	(2,450)
9. Balance - Beginning of the Year per prior year's COFO Report	(417,307)	662,536	(51,251)	54,393	81,909	191,293	988,926	1,510,499	2,566,953
10. Balance - End of the Year per Financial Statements	(399,910)	706,921	(53,105)	59,290	55,996	240,170	975,428	1,584,790	2,709,137
Distribution of Balance - End of the Year									
11. Unrestricted	(399,910)	0	(39,719)	0	(116)	3,926	(112,455)	(548,274)	0
12. Internally Restricted	0	706,921	(14,345)	33,503	56,048	223,475	15,376	1,020,978	712,358
13. Investment in Capital Assets	0	0	959	25,787	0	0	1,069,947	1,096,693	0
14. Externally Restricted	0	0	0	0	64	12,769	2,560	15,393	1,996,779
Total	(399,910)	706,921	(53,105)	59,290	55,996	240,170	975,428	1,584,790	2,709,137

Note 1: In addition to the above revenue and expenses, $26,736 thousand was provided in Treatment and Rehabilitation (T. & R.) funds from the Ontario Ministry of Health. These funds were provided as reimbursement to the universities, for services provided by members of the academic staff to the teaching hospitals, and for the most part were expended as salary payments to the members of academic staff who provided services.

FIGURE F-2

University Revenues 2001-02

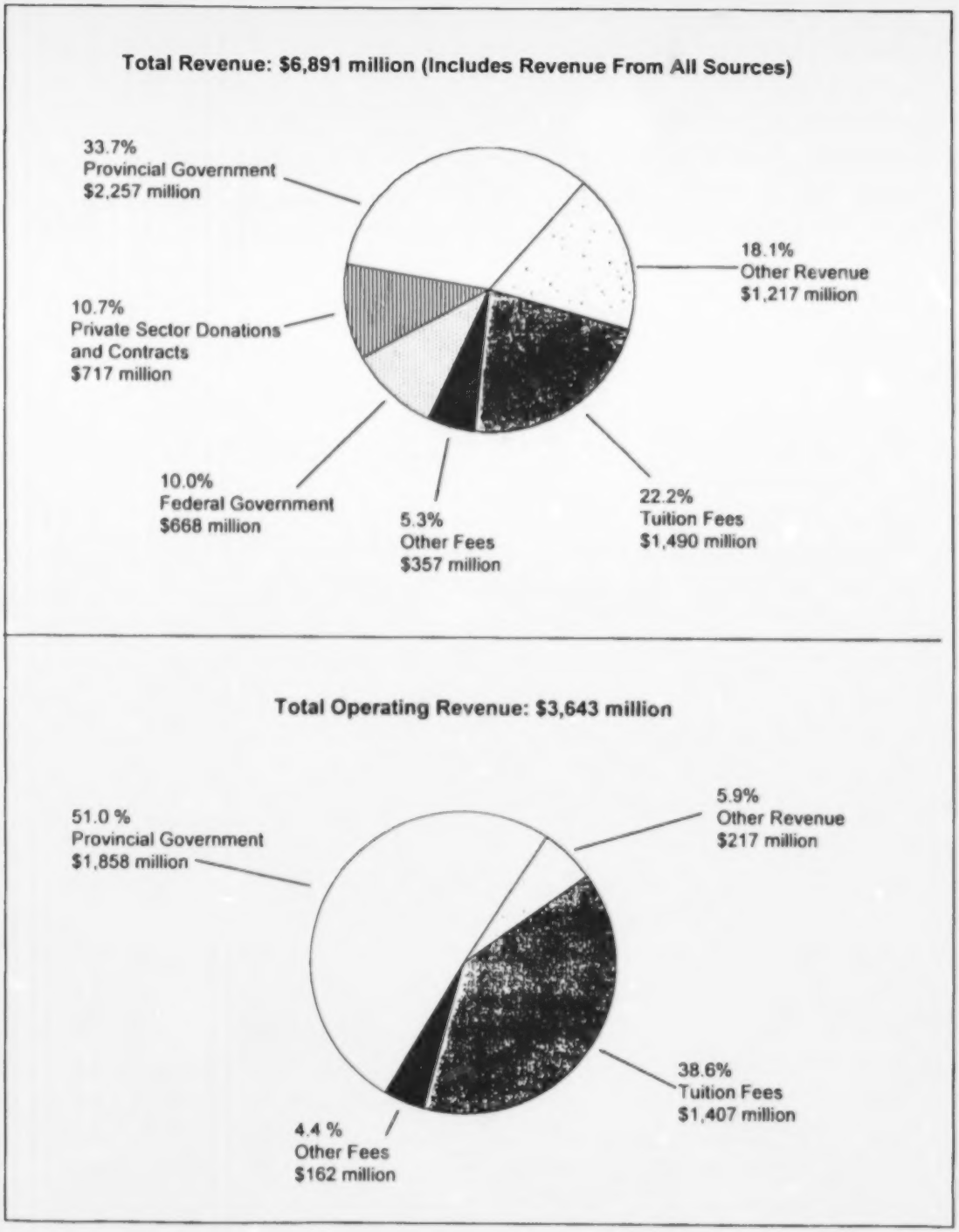


TABLE F-2

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2002

REVENUE

(in thousands of dollars)

Total for all Universities and Colleges (on a Consolidated Basis)

Source	General Expendable Funds				Restricted Expendable Funds					Total Expendable Funds	Endowment
	Operating			Ancillary	Sponsored Research			Trust	Capital		
	Operating	Other (Non-Credit)	Subtotal		Entities Consolidated	Entities Not Consolidated	Subtotal				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Government Grants and Contracts:											
a) Ontario MTCU											
(i) Basic Formula Grant	1,513,304	0	1,513,304	0	0	0	0	0	0	1,513,304	0
(ii) Non-Formula Grants	235,695	204	235,899	2,251	872	0	872	2,940	10,158	252,120	0
(iii) Other MTCU Grants and Contracts	8,514	7	8,521	4	369	0	369	15,748	58,609	83,251	(561)
b) Other Ontario Government Grants and Contracts	100,334	5,602	105,936	38	209,745	53,143	262,888	16,395	23,490	408,747	4,084
Total Ontario Grants and Contracts	1,857,847	5,813	1,863,660	2,293	210,986	53,143	264,129	35,083	92,257	2,257,422	3,523
c) Federal	7,939	982	8,921	44	555,724	77,977	633,701	17,665	8,098	668,429	0
d) Municipal	45	0	45	118	28,322	348	28,670	2,038	741	31,612	0
e) Other Provinces	40	0	40	0	3,258	3,827	7,085	53	0	7,178	0
f) Foreign	470	0	470	0	21,232	22,443	43,675	98	0	44,243	0
2. Fees											
a) Tuition Fees	1,406,606	83,275	1,489,881	0	0	0	0	0	0	1,489,881	0
b) Miscellaneous Fees	161,962	2,870	164,832	188,486	0	0	0	0	3,370	356,688	0
3. Borrowings	0	0	0	0	0	0	0	0	415,112	415,112	0
4. Donations and Non-Government Grants and Contracts	31,039	3,309	34,348	15,359	259,346	206,460	465,806	151,483	49,735	716,731	158,108
5. Sales of Services and Products	0	0	0	410,597	0	0	0	0	0	410,597	0
6. Investment Income											
a) Endowment	40,324	9	40,333	0	193	0	193	(21,647)	0	18,879	22,504
b) Other Investment Income	30,580	116	30,696	1,924	1,966	5,550	7,516	34,833	30,472	105,441	(139)
7. Miscellaneous	106,123	4,324	110,447	17,124	27,221	1,405	28,626	15,150	12,752	184,099	293
Total	3,642,975	100,698	3,743,673	635,945	1,108,248	371,153	1,479,401	234,756	612,537	6,706,312	184,289

BEST COPY AVAILABLE

TABLE F-3

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2002

PERCENTAGE ANALYSIS OF OPERATING REVENUE BY SOURCE

Source	Bro (1)	Car (2)	Dom (3)	Gue (4)	Lak (5)	Lau (6)	McM (7)	Nip (8)	OCAD (9)	Ott (10)	Que (11)	Rye (12)	Tor (13)	Tre (14)	Wat (15)	Wes (16)	WLU (17)	Win (18)	Yor (19)	Total (20)
1. Government Grants and Contracts:																				
a) Ontario MTCU:																				
(i) Basic Formula Grant	46.3	42.7	6.0	44.1	42.5	41.9	38.9	29.9	42.1	40.9	37.8	42.0	42.1	36.0	44.8	40.0	40.2	44.8	42.3	41.5
(ii) Non-Formula Grants	4.2	7.8	7.6	7.0	11.8	19.0	7.4	12.8	2.4	12.4	3.9	5.6	5.1	9.8	5.4	5.3	6.9	4.9	4.2	6.5
(iii) Other MTCU Grants & Contracts	0.7	0.0	0.0	0.0	0.0	1.5	0.0	2.5	0.0	0.2	0.0	0.6	0.2	0.5	0.0	0.0	0.0	0.0	0.6	0.2
b) Other Ontario Government Grants and Contracts	0.1	0.0	0.0	4.6	0.2	1.0	0.0	0.1	0.0	1.1	19.9	0.1	3.1	0.9	0.9	0.8	0.0	0.1	0.0	2.8
Total Ontario Grants and Contracts	51.3	50.5	13.6	55.6	54.6	63.4	46.3	45.3	44.5	54.5	61.6	48.2	50.5	47.2	51.1	46.1	47.1	49.8	47.2	51.0
c) Federal	0.0	0.6	0.0	0.0	1.1	0.0	0.0	0.1	0.0	1.2	0.0	0.1	0.0	0.2	0.0	0.3	0.0	0.0	0.3	0.2
d) Municipal	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
e) Other Provinces	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
f) Foreign	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.0
2. Fees																				
a) Tuition Fees	45.5	42.1	23.9	33.0	39.8	29.9	33.1	45.0	47.0	36.4	33.3	45.4	34.0	43.0	39.7	45.5	48.9	42.4	43.2	38.6
b) Miscellaneous Fees	2.6	3.1	0.7	4.2	2.6	1.4	0.1	5.2	5.0	2.5	2.9	3.3	8.5	5.6	5.1	3.4	2.8	3.7	5.4	4.4
3. Borrowings	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4. Donations and Non-Government Grants and Contracts	0.0	1.0	60.7	0.0	1.1	1.6	0.1	0.0	0.8	1.8	1.0	0.4	1.0	1.0	0.4	1.5	0.4	0.0	0.8	0.9
5. Sales of Services and Products	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6. Investment Income																				
a) Endowment	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.8	0.0	4.8	0.0	0.1	0.3	0.1	0.0	0.0	1.1
b) Other Investment Income	0.5	1.1	0.0	1.0	0.0	0.9	2.9	0.2	1.1	1.9	0.0	1.2	(0.8)	1.0	1.4	2.3	0.6	1.3	0.7	0.8
7. Miscellaneous	0.0	1.6	1.0	6.3	0.7	2.8	17.4	4.3	1.6	1.7	0.3	1.3	1.9	1.9	2.1	0.5	0.1	2.8	2.3	2.9
Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

TABLE F-4

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2002

PERCENTAGE ANALYSIS OF EXPENDABLE REVENUE BY TYPE OF FUND

Fund	General Expendable Funds			Restricted Expendable Funds				Total Expendable Funds
	Operating		Ancillary	Sponsored Research		Trust	Capital	
	Operating	Other (Non-Credit)		Entities Consolidated	Entities Not Consolidated			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Brock	74.1	1.3	12.6	6.5	0.0	1.9	3.5	100.0
Carleton	58.0	0.1	5.6	18.3	0.0	7.9	10.1	100.0
Dominican	93.2	0.0	3.5	3.3	0.0	0.0	0.0	100.0
Guelph	49.0	3.2	13.3	27.3	0.0	4.4	2.9	100.0
Lakehead	66.1	1.6	12.6	11.1	0.0	1.3	7.3	100.0
Laurentian	69.0	1.0	8.0	13.0	0.0	4.2	4.8	100.0
McMaster	45.7	0.3	7.9	30.1	6.5	5.0	4.5	100.0
Nipissing	53.6	0.7	6.6	0.4	0.0	1.4	37.3	100.0
OCAD	95.0	2.1	0.6	0.0	0.0	1.0	1.3	100.0
Ottawa	57.8	0.8	4.0	20.1	10.7	4.1	2.4	100.0
Queen's	50.2	2.2	9.3	23.6	2.7	9.6	2.5	100.0
Ryerson	77.1	1.7	10.5	3.6	0.0	3.1	4.1	100.0
Toronto	48.9	1.7	7.9	16.0	13.3	(0.2)	12.4	100.0
Trent	66.4	0.7	10.6	14.8	0.0	2.4	5.1	100.0
Waterloo	58.9	0.1	13.8	21.8	0.1	4.0	1.4	100.0
Western	51.6	2.1	15.8	13.4	9.1	5.4	2.7	100.0
Wilfrid Laurier	68.1	0.6	17.8	4.1	0.0	3.8	5.6	100.0
Windsor	73.9	0.0	12.0	9.5	0.0	3.9	0.8	100.0
York	51.0	2.4	6.6	5.6	0.0	1.7	32.7	100.0
Average All Institutions	54.3	1.5	9.5	16.5	5.5	3.5	9.1	100.0

TABLE F-5

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2002

SUMMARY OF EXPENSE BY FUND AND FUNCTIONAL AREA

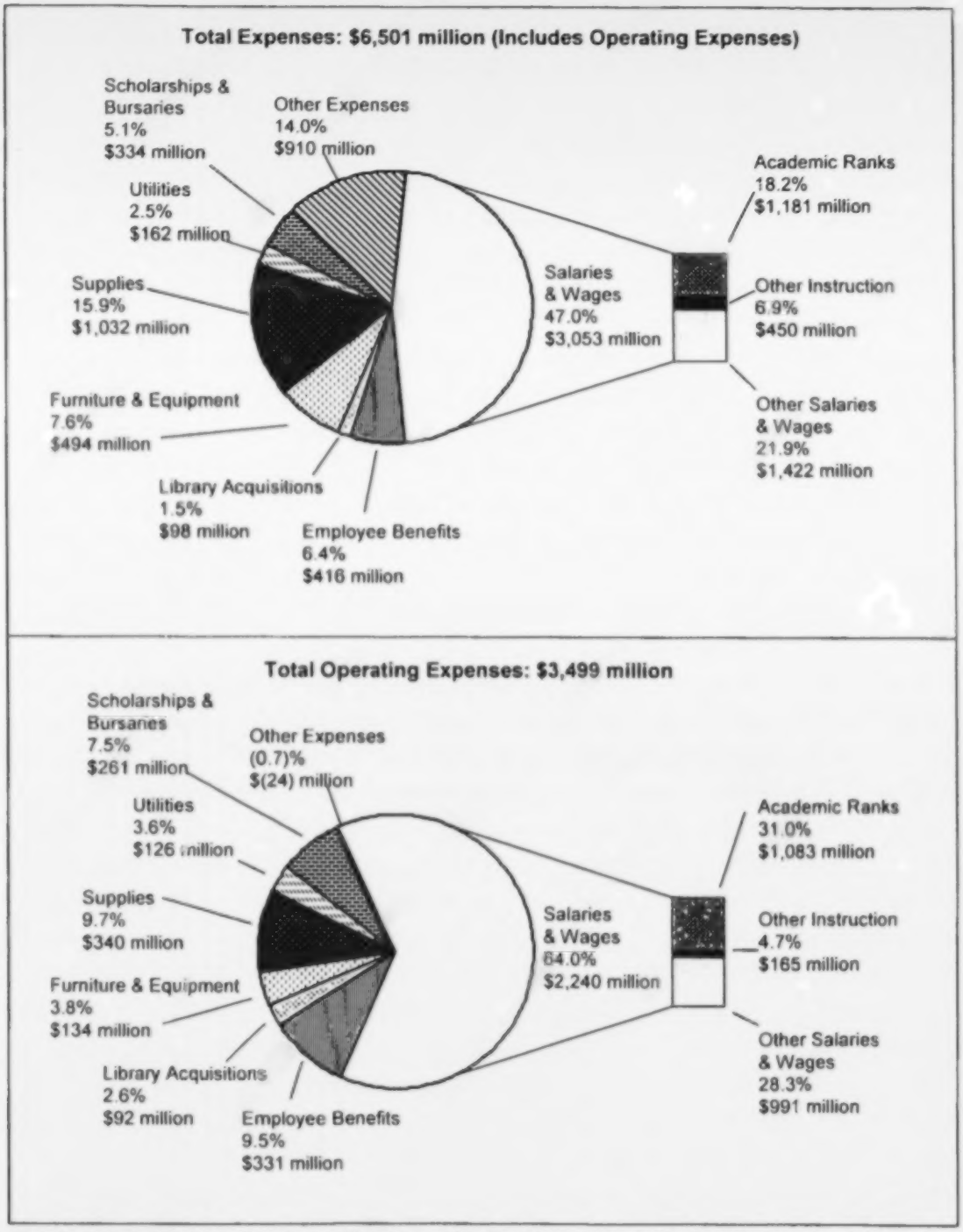
(in thousands of dollars)

Total for all Universities and Colleges (on a Consolidated Basis)

Functional Area / Fund	Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Ancillary	Total
	All Excl. Medicine	Medicine	Sub-total									
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Operating	1,814,068	221,705	2,035,773	153,303	214,980	402,710	108,152	164,116	348,143	71,820	0	3,498,997
Other (Non-Credit)	91,665	3,028	94,693	0	0	0	0	0	0	0	0	94,693
Ancillary	0	0	0	0	0	0	0	0	0	0	598,265	598,265
Sponsored Research	781,096	674,889	1,455,985	0	0	0	0	0	0	0	0	1,455,985
Trust	69,313	40,570	109,883	9,786	5,081	73,086	216	4,228	2,882	12,588	0	217,750
Capital	0	0	0	0	0	0	0	0	634,823	0	0	634,823
Total	2,756,142	940,192	3,696,334	163,089	220,061	475,796	108,368	168,344	985,848	84,408	598,265	6,500,513

FIGURE F-6

University Expenses 2001-02


Total Expenses: $6,501 million (Includes Operating Expenses)
Scholarships & Bursaries 5.1% $334 million
Other Expenses 14.0% $910 million
Utilities 2.5% $162 million
Supplies 15.9% $1,032 million
Furniture & Equipment 7.6% $494 million
Library Acquisitions 1.5% $98 million
Employee Benefits 6.4% $416 million
Salaries & Wages 47.0% $3,053 million
Academic Ranks 18.2% $1,181 million
Other Instruction 6.9% $450 million
Other Salaries & Wages 21.9% $1,422 million
Total Operating Expenses: $3,499 million
Scholarships & Bursaries 7.5% $261 million
Other Expenses (0.7)% $(24) million
Utilities 3.6% $126 million
Supplies 9.7% $340 million
Furniture & Equipment 3.8% $134 million
Library Acquisitions 2.6% $92 million
Employee Benefits 9.5% $331 million
Salaries & Wages 64.0% $2,240 million
Academic Ranks 31.0% $1,083 million
Other Instruction 4.7% $165 million
Other Salaries & Wages 28.3% $991 million

Supplies includes Printing and Duplicating, Materials and Supplies; Communications; Professional Fees; Cost of Goods Sold; and Other Operational Expenditures. **Other Expenses** includes Travel; Renovations and Alterations; Externally Contracted Services; Debt Repayments; Interest; Building, Land and Site Services; Internal Cost Allocations; and External Cost Recoveries.

TABLE F-6

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2002

SUMMARY OF EXPENSE BY FUND AND OBJECT OF EXPENSE

(in thousands of dollars)

Total for all Universities and Colleges (on a Consolidated Basis)

Object of Expense / Fund	General Expendable Funds				Restricted Expendable Funds					Total
					Sponsored Research			Trust	Capital	
	Operating	Other (Non-Credit)	Subtotal	Ancillary	Entities Consolidated	Entities Not Consolidated	Subtotal			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1. Salaries and Wages:										
(i) Academic Ranks	1,083,369	12,481	1,095,850	0	55,059	11,582	66,641	18,909	0	1,181,400
(ii) Other Instruction & Research	165,472	9,716	175,188	0	196,005	68,331	264,336	10,208	0	449,732
(iii) Other Salaries & Wages	990,883	25,779	1,016,662	129,341	169,855	76,611	246,466	29,237	0	1,421,706
Total Salaries and Wages	2,239,724	47,976	2,287,700	129,341	420,919	156,524	577,443	58,354	0	3,052,838
2. Employee Benefits	330,805	4,427	335,232	21,899	41,248	10,855	52,103	7,082	0	416,316
Total Salaries and Benefits	2,570,529	52,403	2,622,932	151,240	462,167	167,379	629,546	65,436	0	3,469,154
3. Library Acquisitions	91,733	55	91,788	0	1,404	112	1,516	4,404	306	98,014
4. Equipment and Furniture Purchases	93,698	1,621	95,319	29,088	192,439	47,379	239,818	15,600	48,287	428,112
5. Equipment Rental and Maintenance	39,982	1,214	41,196	5,750	15,943	1,637	17,580	1,832	16	66,374
6. Printing and Duplicating	35,716	3,471	39,187	3,049	6,430	2,343	8,773	2,683	1	53,693
7. Materials and Supplies	139,493	16,806	156,299	22,624	134,280	82,516	216,796	18,007	1,142	414,868
8. Communications	31,459	2,482	33,941	5,567	4,209	1,297	5,506	1,101	106	46,221
9. Professional Fees	33,602	2,861	36,463	2,251	12,431	4,679	17,110	5,753	297	61,874
10. Costs of Goods Sold	0	0	0	174,202	0	0	0	0	0	174,202
11. Travel	57,159	4,884	62,043	2,957	60,588	15,897	76,485	6,515	71	148,071
12. Utilities	126,219	188	126,407	33,459	1,533	663	2,196	171	0	162,233
13. Renovations and Alterations	32,273	37	32,310	21,480	14,649	607	15,256	2,415	118,662	190,123
14. Externally Contracted Services	46,064	1,526	47,590	46,873	24,242	12,263	36,505	6,914	1,243	139,125
15. Scholarships, Bursaries, etc.	260,780	653	261,433	0	4,834	106	4,940	67,843	0	334,216
16. Debt Repayments	2,528	0	2,528	23,386	0	0	0	0	10,893	36,807
17. Interest	15,226	168	15,394	39,693	1	4	5	96	5,473	60,661
18. Building, Land and Site Services	2,069	0	2,069	471	5,240	0	5,240	163	413,011	420,954
19. Other Operational Expenditures	99,804	9,264	109,068	18,262	71,067	27,730	98,797	16,057	39,331	281,515
20. Internal Cost Allocations	(107,394)	1,583	(105,811)	17,913	83,755	0	83,755	7,528	(3,385)	0
21. External Cost Recoveries	(71,943)	(4,523)	(76,466)	0	(3,839)	0	(3,839)	(4,768)	(631)	(85,704)
Total	3,498,997	94,693	3,593,690	598,265	1,091,373	364,612	1,455,985	217,750	634,823	6,500,513

TABLE F-7

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2002

PERCENTAGE ANALYSIS OF TOTAL EXPENSES BY OBJECT OF EXPENSE

Object of Expense	Bro (1)	Car (2)	Dom (3)	Gue (4)	Lak (5)	Lau (6)	McM (7)	Nip (8)	OCAD (9)	Ott (10)	Que (11)	Rye (12)	Tor (13)	Tre (14)	Wat (15)	Wes (16)	WLU (17)	Win (18)	Yor (19)	Total (20)
1. Salaries and Wages:																				
(i) Academic Ranks	21.0	20.8	42.5	15.2	26.4	29.5	16.3	22.8	29.9	17.1	15.7	19.3	16.2	24.8	18.2	17.7	22.2	20.1	22.4	18.2
(ii) Other Instruction & Research	4.8	7.1	0.0	4.0	5.2	0.6	5.8	0.0	2.3	10.3	7.9	8.6	9.2	6.4	7.6	5.3	1.6	6.2	4.9	6.9
(iii) Other Salaries and Wages	17.5	16.8	14.1	27.1	17.7	27.2	21.8	15.9	20.6	21.8	21.2	23.8	20.1	20.9	24.5	23.0	20.8	22.6	23.5	21.9
Total Salaries and Wages	43.4	44.7	56.6	46.3	49.3	57.2	43.9	38.6	52.8	49.2	44.8	51.6	45.6	52.0	50.4	46.1	44.6	48.8	50.8	47.0
2. Employee Benefits	7.8	7.7	6.0	6.4	8.1	9.6	3.8	6.3	8.4	5.8	5.7	7.5	4.7	10.3	6.7	8.7	5.7	9.1	8.4	6.4
Total Salaries and Benefits	51.2	52.4	62.6	52.7	57.4	66.9	47.7	44.9	61.2	55.0	50.5	59.1	50.3	62.3	57.0	54.8	50.3	58.0	59.2	53.4
3. Library Acquisitions	1.5	1.4	9.2	0.9	1.7	1.3	1.4	1.1	0.6	1.4	1.5	1.1	1.7	1.3	1.4	1.6	1.2	2.1	1.6	1.5
4. Furniture and Equipment Purchases	1.8	5.3	2.1	10.1	10.1	3.3	8.0	1.3	1.1	6.5	7.2	4.4	6.6	6.0	8.1	8.1	3.3	7.0	3.2	6.6
5. Equipment Rental and Maintenance	1.1	1.9	1.6	1.2	1.3	1.3	0.9	0.2	1.0	2.9	0.5	1.2	0.9	1.0	1.4	0.9	0.6	2.1	(0.8)	1.0
6. Printing and Duplicating	1.5	0.2	2.8	0.6	0.5	0.8	0.6	1.2	1.4	0.6	0.4	0.9	0.9	0.3	1.2	0.6	1.2	2.4	1.3	0.8
7. Materials and Supplies	1.4	4.8	1.1	5.6	2.9	4.8	2.8	5.9	8.4	5.3	9.5	5.6	10.6	2.3	3.2	5.9	1.5	0.8	6.2	6.4
8. Communications	0.2	0.5	1.1	0.7	0.9	0.8	0.5	0.8	0.9	0.4	0.8	0.6	0.7	0.7	0.2	0.5	0.8	0.5	1.9	0.7
9. Professional Fees	0.4	1.6	1.3	0.9	0.9	1.5	0.4	0.7	0.7	1.0	2.0	0.4	1.2	0.8	0.9	0.6	0.3	0.4	0.4	1.0
10. Cost of Goods Sold	3.8	0.0	2.7	2.6	6.2	2.1	2.6	0.0	0.0	0.0	0.7	4.8	3.4	0.1	3.8	3.9	6.2	4.3	1.8	2.7
11. Travel	0.9	2.5	0.2	1.9	2.6	2.9	2.4	2.5	0.3	2.1	2.5	1.2	2.4	2.7	2.4	2.5	2.0	2.0	2.5	2.3
12. Utilities	3.3	2.3	0.0	3.7	3.3	2.9	2.6	0.7	1.7	1.9	2.2	2.9	2.4	2.2	2.1	2.5	1.9	3.5	2.5	2.5
13. Renovations and Alterations	0.1	3.7	0.0	2.3	4.8	0.5	9.9	1.4	9.9	2.8	2.2	2.5	2.0	2.1	3.2	2.3	1.1	6.3	0.5	2.9
14. Externally Contracted Services	0.4	0.9	0.0	2.5	0.3	1.7	0.2	3.2	4.0	1.6	3.2	2.7	4.3	7.2	0.6	0.7	2.8	0.1	0.7	2.1
15. Scholarships, Bursaries, etc.	3.9	6.2	4.0	3.6	4.6	5.2	3.0	4.0	4.9	4.8	6.0	4.1	5.9	6.7	5.8	5.3	5.3	3.9	5.9	5.1
16. Debt Repayments	0.4	0.1	0.0	0.9	1.6	0.4	0.3	0.0	0.0	0.4	0.4	1.6	0.2	1.9	0.2	1.1	0.3	0.9	1.2	0.6
17. Interest	1.5	1.0	0.0	0.8	0.0	0.4	0.3	3.4	0.0	1.0	0.4	0.0	1.1	0.7	0.4	1.1	2.4	1.1	1.8	0.9
18. Building, Land and Site Services	0.1	11.3	0.0	9.1	0.0	2.2	0.2	27.0	1.7	7.2	8.7	7.1	6.0	1.7	6.0	3.4	17.6	0.0	12.5	6.5
19. Other Operational Expenditures	26.5	5.2	11.3	2.6	2.1	2.4	16.8	1.7	2.2	6.2	2.1	0.0	0.5	2.3	3.8	6.2	3.6	4.5	(0.0)	4.3
20. Internal Cost Allocations	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
21. External Cost Recoveries	0.0	(1.3)	0.0	(2.5)	(1.3)	(1.2)	(0.6)	0.0	0.0	(1.2)	(0.9)	0.0	(1.1)	(2.2)	(1.8)	(1.8)	(2.2)	0.0	(2.4)	(1.3)
Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

TABLE F-8

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2002

PERCENTAGE ANALYSIS OF TOTAL EXPENSES BY FUND

Fund	General Expendable Funds			Restricted Expendable Funds				Total Expendable Funds
	Operating		Ancillary	Sponsored Research		Trust	Capital	
	Operating	Other (Non-Credit)		Entities Consolidated	Entities Not Consolidated			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Brock	61.6	0.7	9.6	3.8	0.0	1.6	22.7	100.0
Carleton	60.8	0.0	5.2	19.1	0.0	1.3	13.7	100.0
Dominican	94.5	0.0	4.4	1.2	0.0	0.0	0.0	100.0
Guelph	41.6	3.5	10.7	26.5	0.0	2.7	15.0	100.0
Lakehead	64.9	1.3	13.4	8.0	0.0	2.3	10.2	100.0
Laurentian	72.3	1.4	8.5	12.0	0.0	3.3	2.5	100.0
McMaster	42.9	0.3	7.9	28.1	6.5	6.3	8.0	100.0
Nipissing	62.7	0.7	6.5	0.5	0.0	1.6	28.0	100.0
OCAD	84.8	1.5	0.1	0.0	0.0	0.9	12.6	100.0
Ottawa	52.6	0.4	3.9	19.6	10.5	3.5	9.6	100.0
Queen's	51.4	2.2	9.0	21.0	2.7	5.0	8.5	100.0
Ryerson	73.3	1.9	10.2	4.2	0.0	1.6	8.7	100.0
Toronto	49.3	1.7	7.2	17.8	13.3	3.3	7.5	100.0
Trent	66.9	0.5	10.1	15.0	0.0	1.9	5.6	100.0
Waterloo	53.3	0.1	13.3	20.7	0.1	3.7	8.8	100.0
Western	49.7	1.9	16.0	13.9	8.4	3.8	6.4	100.0
Wilfrid Laurier	58.5	0.5	15.8	3.7	0.0	2.7	18.8	100.0
Windsor	68.5	0.0	11.2	9.4	0.0	3.3	7.7	100.0
York	67.9	2.5	8.3	6.2	0.0	1.6	13.5	100.0
Average All Institutions	53.8	1.5	9.2	16.8	5.6	3.3	9.8	100.0

TABLE F-9

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2002

SUMMARY OF EXPENSE FOR ALL FUNDS BY FUNCTIONAL AREA AND OBJECT OF EXPENSE

(in thousands of dollars)

Total for all Universities and Colleges (on a Consolidated Basis)

Object of Expense / Functional Area	Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Ancillary	Total
	All Excl. Medicine	Medicine	Sub-total									
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
1. Salaries and Wages:												
(i) Academic Ranks	1,048,282	133,118	1,181,400	0	0	0	0	0	0	0	0	1,181,400
(ii) Other Instruction & Research	320,588	129,144	449,732	0	0	0	0	0	0	0	0	449,732
(iii) Other Salaries & Wages	424,423	234,496	658,919	105,884	103,109	92,943	62,576	111,513	109,436	47,985	129,341	1,421,706
Total Salaries and Wages	1,793,293	496,758	2,290,051	105,884	103,109	92,943	62,576	111,513	109,436	47,985	129,341	3,052,838
2. Employee Benefits	231,530	56,995	288,525	17,512	16,587	12,451	9,738	21,940	20,747	6,917	21,899	416,316
Total Salaries and Benefits	2,024,823	553,753	2,578,576	123,396	119,696	105,394	72,314	133,453	130,183	54,902	151,240	3,469,154
3. Library Acquisitions	1,408	163	1,571	0	96,137	0	0	0	306	0	0	98,014
4. Equipment and Furniture Purchases	214,377	83,342	297,719	11,164	4,626	6,272	17,030	7,175	53,558	1,480	29,088	428,112
5. Equipment Rental and Maintenance	27,282	4,640	31,922	2,717	3,551	1,617	11,859	3,769	4,039	1,150	5,750	66,374
6. Printing and Duplicating	24,477	4,425	28,902	6,747	1,116	2,389	218	2,774	1,936	6,562	3,049	53,693
7. Materials and Supplies	163,915	143,989	307,904	8,892	5,396	19,877	3,692	9,137	31,421	5,925	22,624	414,868
8. Communications	17,957	3,392	21,349	4,462	922	1,823	3,061	3,482	1,807	3,748	5,567	46,221
9. Professional Fees	24,129	9,157	33,286	1,900	73	2,425	1,776	16,612	1,612	1,939	2,251	61,874
10. Costs of Goods Sold	0	0	0	0	0	0	0	0	0	0	174,202	174,202
11. Travel	89,596	32,604	122,200	5,880	882	7,346	910	4,638	571	2,687	2,957	148,071
12. Utilities	1,721	663	2,384	0	0	0	0	0	126,390	0	33,459	162,233
13. Renovations and Alterations	12,521	2,772	15,293	0	0	0	0	0	153,350	0	21,480	190,123
14. Externally Contracted Services	33,540	18,522	52,062	1,194	341	5,298	464	2,172	29,419	1,302	46,873	139,125
15. Scholarships, Bursaries, etc.	4,303	1,290	5,593	0	0	328,623	0	0	0	0	0	334,216
16. Debt Repayments	519	0	519	17	151	504	291	1,046	10,893	0	23,386	36,807
17. Interest	10,169	152	10,321	163	394	2,430	253	1,905	5,473	29	39,693	60,661
18. Building, Land and Site Services	5,183	57	5,240	0	0	0	0	0	415,243	0	471	420,954
19. Other Operational Expenditures	80,910	75,934	156,844	9,920	2,429	8,111	1,948	19,067	58,723	6,211	18,262	281,515
20. Internal Cost Allocations	45,097	9,197	54,294	(8,406)	(8,129)	1,648	(2,966)	(30,584)	(23,832)	62	17,913	0
21. External Cost Recoveries	(25,785)	(3,860)	(29,645)	(4,957)	(7,524)	(17,961)	(2,482)	(6,302)	(15,244)	(1,589)	0	(85,704)
Total	2,756,142	940,192	3,696,334	163,089	220,061	475,796	108,368	168,344	985,848	84,408	598,265	6,500,513

TABLE F-10

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2002

EXPENSE - OPERATING

(in thousands of dollars)

Total for all Universities and Colleges (on a Consolidated Basis)

Object of Expense / Functional Area	Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Total
	All Excl. Medicine	Medicine	Sub-total								
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Salaries and Wages:											
(i) Academic Ranks - Full Time	898,506	79,007	977,513	0	0	0	0	0	0	0	977,513
(ii) Academic Ranks -Part Time	96,822	9,034	105,856	0	0	0	0	0	0	0	105,856
(iii) Other Instruction & Research -Full Time	72,913	2,354	75,267	0	0	0	0	0	0	0	75,267
(iv) Other Instruction & Research -Part Time	87,346	2,859	90,205	0	0	0	0	0	0	0	90,205
(v) Other Salaries & Wages - Full Time	244,234	79,410	323,644	86,178	92,385	63,665	56,266	100,816	100,372	36,534	859,860
(vi) Other Salaries & Wages - Part Time	40,545	7,677	48,222	15,329	10,381	26,594	6,310	8,977	9,040	6,170	131,023
Total Salaries and Wages	1,440,366	180,341	1,620,707	101,507	102,766	90,259	62,576	109,793	109,412	42,704	2,239,724
2. Employee Benefits	198,769	27,715	226,484	17,024	16,547	12,134	9,738	21,840	20,742	6,296	330,805
Total Salaries and Benefits	1,639,135	208,056	1,847,191	118,531	119,313	102,393	72,314	131,633	130,154	49,000	2,570,529
3. Library Acquisitions	0	0	0	0	91,733	0	0	0	0	0	91,733
4. Equipment and Furniture Purchases	41,028	4,930	45,958	7,505	4,523	5,562	16,823	6,834	5,271	1,222	93,698
5. Equipment Rental and Maintenance	9,800	1,731	11,531	2,645	3,545	1,602	11,850	3,764	4,022	1,023	39,982
6. Printing and Duplicating	13,698	1,259	14,957	6,708	1,053	2,348	218	2,710	1,935	5,787	35,716
7. Materials and Supplies	58,179	2,672	60,851	8,427	5,142	19,067	3,692	8,620	30,274	3,420	139,493
8. Communications	11,584	1,251	12,835	4,437	920	1,807	3,061	3,467	1,701	3,231	31,459
9. Professional Fees	7,396	1,703	9,099	1,760	71	1,763	1,776	16,298	1,315	1,520	33,602
10. Costs of Goods Sold	0	0	0	0	0	0	0	0	0	0	0
11. Travel	30,510	5,029	35,539	5,665	871	7,083	910	4,428	499	2,164	57,159
12. Utilities	0	0	0	0	0	0	0	0	126,219	0	126,219
13. Renovations and Alterations	0	0	0	0	0	0	0	0	32,273	0	32,273
14. Externally Contracted Services	6,434	1,030	7,464	1,180	341	5,292	464	2,148	28,096	1,079	46,064
15. Scholarships, Bursaries, etc.	0	0	0	0	0	260,780	0	0	0	0	260,780
16. Debt Repayments	519	0	519	17	151	504	291	1,046	0	0	2,528
17. Interest	10,017	129	10,146	163	394	2,430	253	1,813	0	27	15,226
18. Building, Land and Site Services	0	0	0	0	0	0	0	0	2,069	0	2,069
19. Other Operational Expenditures	35,199	776	35,975	9,479	2,346	7,712	1,948	18,239	19,378	4,727	99,804
20. Internal Cost Allocations	(34,461)	(4,142)	(38,603)	(8,306)	(8,129)	1,601	(2,966)	(30,584)	(20,452)	45	(107,394)
21. External Cost Recoveries	(14,970)	(2,719)	(17,689)	(4,908)	(7,294)	(17,234)	(2,482)	(6,300)	(14,611)	(1,425)	(71,943)
Total	1,814,068	221,705	2,035,773	153,303	214,980	402,710	108,152	164,116	348,143	71,820	3,498,997

TABLE F-11

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2002

PERCENTAGE ANALYSIS OF OPERATING EXPENSES BY OBJECT OF EXPENSE

Object of Expense	Bro (1)	Car (2)	Dom (3)	Gue (4)	Lak (5)	Lau (6)	McM (7)	Nip (8)	OCAD (9)	Ott (10)	Que (11)	Rye (12)	Tor (13)	Tre (14)	Wat (15)	Wes (16)	WLU (17)	Win (18)	Yor (19)	Total (20)
1. Salaries and Wages:																				
(i) Academic Ranks - Full Time	29.3	32.4	45.0	27.9	36.0	36.3	27.3	25.5	21.7	27.3	25.0	26.2	27.4	32.8	30.5	27.5	33.1	27.1	25.5	27.9
(ii) Academic Ranks - Part Time	4.8	1.9	0.0	2.4	3.9	4.1	3.3	10.2	12.8	2.8	3.1	0.0	0.9	3.2	1.8	5.2	4.8	1.9	6.4	3.0
(iii) Other Instruction & Res. - Full Time	0.0	0.1	0.0	0.0	2.4	0.0	0.0	0.0	0.0	2.9	0.3	3.9	3.2	2.0	5.5	0.0	0.0	1.8	5.1	2.2
(iv) Other Instruction & Res. - Part Time	4.0	4.9	0.0	3.9	2.6	0.7	3.9	0.0	2.7	4.1	1.9	5.7	2.1	1.4	0.2	3.4	2.2	2.8	0.2	2.6
(v) Other Salaries & Wages - Full Time	23.6	22.3	13.4	29.5	19.2	21.6	23.1	19.4	22.2	23.2	29.6	20.0	24.8	23.9	30.6	20.5	24.5	23.7	25.3	24.6
(vi) Other Salaries & Wages - Part Time	1.9	1.6	0.0	4.2	3.6	4.4	3.0	4.0	1.6	6.9	3.7	6.8	2.3	2.9	3.3	6.1	3.6	4.2	3.1	3.7
Total Salaries and Wages	63.6	63.2	58.5	67.8	67.7	67.0	60.6	59.1	61.0	67.1	63.6	62.6	60.7	66.2	71.9	62.8	68.2	61.5	65.5	64.0
2. Employee Benefits	11.7	11.7	6.4	9.7	11.5	11.7	4.4	9.6	9.8	7.9	8.2	9.3	6.9	13.9	9.8	14.7	8.3	12.3	11.4	9.5
Total Salaries and Benefits	75.3	75.0	64.8	77.5	79.2	78.8	65.0	68.8	70.8	75.0	71.9	71.9	67.7	80.1	81.8	77.5	76.5	73.8	76.9	73.5
3. Library Acquisitions	2.2	2.3	9.7	2.2	2.5	1.8	3.1	1.7	0.7	2.3	2.9	1.5	3.1	1.9	2.7	3.3	2.0	3.1	2.2	2.6
4. Furniture and Equipment Purchases	1.9	3.9	2.3	3.2	1.4	1.9	3.4	0.2	0.2	3.4	1.5	3.6	2.1	1.9	4.3	2.7	2.5	2.2	2.9	2.7
5. Equipment Rental and Maintenance	0.1	1.4	1.7	1.7	1.7	1.2	1.4	0.2	1.2	1.8	0.5	1.0	1.4	1.0	0.9	1.2	0.7	1.9	0.4	1.1
6. Printing and Duplicating	2.4	0.2	3.0	0.5	0.6	1.0	0.9	1.9	1.4	0.8	0.5	1.1	1.1	0.9	1.5	0.8	1.4	1.7	1.3	1.0
7. Materials and Supplies	0.9	2.4	1.1	4.4	2.3	3.3	1.8	7.6	9.9	1.7	5.1	5.7	6.1	1.3	2.0	2.5	2.0	1.0	6.3	4.0
8. Communications	0.3	0.4	1.1	0.7	1.3	0.9	0.9	1.3	0.9	0.6	1.2	0.5	1.1	0.8	0.2	0.7	1.0	0.6	1.7	0.9
9. Professional Fees	0.7	0.8	1.2	1.1	0.7	0.8	0.6	0.7	0.8	1.1	1.2	0.5	1.6	0.8	0.9	0.9	0.4	0.5	0.5	1.0
10. Cost of Goods Sold	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
11. Travel	0.9	0.5	0.2	1.8	2.3	1.8	1.2	3.8	0.4	1.3	1.5	1.1	1.3	1.6	1.7	3.0	2.4	2.0	2.0	1.6
12. Utilities	4.7	2.8	0.0	5.0	4.2	3.0	5.3	0.0	2.0	2.7	3.1	3.5	4.2	1.9	3.8	3.6	2.3	3.7	2.5	3.6
13. Renovations and Alterations	0.1	1.3	0.0	0.0	0.0	0.4	1.4	1.4	0.0	0.6	1.6	1.1	1.4	0.1	1.0	0.5	0.4	1.5	0.3	0.9
14. Externally Contracted Services	0.7	0.9	0.0	2.4	0.2	1.6	0.2	5.1	4.6	1.9	0.4	3.0	2.3	3.4	0.4	0.5	1.2	0.0	0.5	1.3
15. Scholarships, Bursaries, etc.	4.1	8.3	4.2	3.9	3.2	5.3	3.8	3.8	4.7	7.0	11.2	4.9	11.4	8.2	5.7	6.8	6.5	3.9	6.8	7.5
16. Debt Repayments	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.1	0.0	0.2	0.0	0.0	0.0	0.5	0.2	0.0	0.1
17. Interest	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.8	0.0	0.6	0.0	0.0	1.5	0.0	0.0	0.2	0.2	0.8	0.0	0.4
18. Building, Land and Site Services	0.0	0.0	0.0	0.0	0.0	0.0	0.4	0.0	0.0	0.0	0.0	0.7	0.0	0.0	0.0	0.0	0.0	0.0	(0.0)	0.1
19. Other Operational Expenditures	5.6	4.4	10.6	2.5	2.9	2.0	14.2	2.8	2.4	3.2	2.3	0.0	0.5	2.7	3.9	2.9	4.6	3.1	(0.0)	2.9
20. Internal Cost Allocations	0.0	(2.4)	0.0	(4.0)	(1.0)	(2.1)	(2.1)	0.0	0.0	(2.5)	(3.7)	(0.0)	(4.8)	(4.0)	(7.5)	(3.7)	(0.9)	0.0	(1.0)	(3.1)
21. External Cost Recoveries	0.0	(2.2)	0.0	(2.9)	(1.5)	(1.7)	(1.4)	0.0	0.0	(1.5)	(1.2)	0.0	(2.2)	(2.5)	(3.4)	(3.3)	(3.7)	0.0	(3.1)	(2.1)
Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

59

TABLE F-12

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2002

PERCENTAGE ANALYSIS OF OPERATING EXPENSES BY FUNCTIONAL AREA

Functional Area	Instruction and Research		Academic Support	Library	Student Services	Central Computing and Commun.	Administration & General	Physical Plant	External Relations	Total
	All Excl. Medicine	Medicine								
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Brock	54.8	0.0	7.4	5.8	6.6	4.8	6.0	13.2	1.4	100.0
Carleton	51.4	0.0	8.0	7.2	11.7	3.9	5.6	10.3	1.8	100.0
Dominican	50.1	0.0	0.0	12.8	4.2	1.4	31.5	0.0	0.0	100.0
Guelph	60.3	0.0	3.3	4.9	9.6	3.7	2.9	12.8	2.6	100.0
Lakehead	58.2	0.0	5.3	5.7	7.6	3.0	7.1	12.0	1.1	100.0
Laurentian	58.6	0.0	5.2	5.4	9.0	2.4	8.3	9.2	1.9	100.0
McMaster	43.8	17.1	1.4	5.3	6.9	4.5	6.6	12.2	2.2	100.0
Nipissing	56.7	0.0	1.3	4.5	9.0	4.0	14.1	7.3	3.1	100.0
OCAD	50.3	0.0	2.7	4.3	10.1	1.4	13.2	14.3	3.6	100.0
Ottawa	51.4	7.3	5.4	6.1	11.3	3.3	4.5	8.7	1.9	100.0
Queen's	39.0	24.5	3.1	5.8	14.4	2.4	1.9	8.7	0.1	100.0
Ryerson	55.1	0.0	6.2	3.8	10.5	4.0	6.5	11.3	2.6	100.0
Toronto	48.7	8.0	2.4	7.5	14.7	2.0	4.8	9.3	2.6	100.0
Trent	53.9	0.0	8.7	6.0	13.6	3.1	5.2	7.4	2.2	100.0
Waterloo	55.8	0.0	9.6	6.8	7.6	4.8	1.8	11.3	2.2	100.0
Western	54.6	9.6	2.4	6.0	10.7	1.9	3.7	8.1	2.9	100.0
Wilfrid Laurier	55.5	0.0	6.6	5.8	10.3	4.1	4.8	9.4	3.6	100.0
Windsor	49.1	0.0	7.8	7.1	10.9	5.2	5.9	12.7	1.3	100.0
York	60.1	0.0	4.5	5.3	12.6	2.7	4.6	9.0	1.3	100.0
Average All Institutions	51.8	6.3	4.4	6.1	11.5	3.1	4.7	9.9	2.1	100.0

09 60

TABLE F-13

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2002

EXPENSE - TRUST

(in thousands of dollars)

Total for all Universities and Colleges (on a Consolidated Basis)

Object of Expense / Functional Area	Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Total
	All Excl. Medicine	Medicine	Sub-total								
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Salaries and Wages:											
(i) Academic Ranks	7,583	11,326	18,909	0	0	0	0	0	0	0	18,909
(ii) Other Instruction & Research	4,580	5,628	10,208	0	0	0	0	0	0	0	10,208
(iii) Other Salaries & Wages	7,925	6,883	14,808	4,377	343	2,684	0	1,720	24	5,281	29,237
Total Salaries and Wages	20,088	23,837	43,925	4,377	343	2,684	0	1,720	24	5,281	58,354
2. Employee Benefits	2,082	3,429	5,511	488	40	317	0	100	5	621	7,082
Total Salaries and Benefits	22,170	27,266	49,436	4,865	383	3,001	0	1,820	29	5,902	65,436
3. Library Acquisitions	0	0	0	0	4,404	0	0	0	0	0	4,404
4. Equipment and Furniture Purchases	8,998	1,324	10,322	3,659	103	710	207	341	0	258	15,600
5. Equipment Rental and Maintenance	1,299	298	1,597	72	6	15	9	5	1	127	1,832
6. Printing and Duplicating	1,621	80	1,701	39	63	41	0	64	0	775	2,683
7. Materials and Supplies	9,979	3,472	13,451	465	254	810	0	517	5	2,505	18,007
8. Communications	500	26	526	25	2	16	0	15	0	517	1,101
9. Professional Fees	3,264	952	4,216	140	2	662	0	314	0	419	5,753
10. Costs of Goods Sold	0	0	0	0	0	0	0	0	0	0	0
11. Travel	4,176	1,116	5,292	215	11	263	0	210	1	523	6,515
12. Utilities	0	0	0	0	0	0	0	0	171	0	171
13. Renovations and Alterations	0	0	0	0	0	0	0	0	2,415	0	2,415
14. Externally Contracted Services	6,496	71	6,567	14	0	6	0	24	80	223	6,914
15. Scholarships, Bursaries, etc.	0	0	0	0	0	67,843	0	0	0	0	67,843
16. Debt Repayments	0	0	0	0	0	0	0	0	0	0	0
17. Interest	2	0	2	0	0	0	0	92	0	2	96
18. Building, Land and Site Services	0	0	0	0	0	0	0	0	163	0	163
19. Other Operational Expenditures	10,123	2,685	12,808	441	83	399	0	828	14	1,484	16,057
20. Internal Cost Allocations	3,190	4,369	7,559	(100)	0	47	0	0	5	17	7,528
21. External Cost Recoveries	(2,505)	(1,089)	(3,594)	(49)	(230)	(727)	0	(2)	(2)	(164)	(4,768)
Total	69,313	40,570	109,883	9,786	5,081	73,086	216	4,228	2,882	12,588	217,750

TABLE F-14

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2002

CHANGES IN APPROPRIATED FUND BALANCES BY FUND - OPERATING AND ANCILLARY ONLY

(in thousands of dollars)

Total for all Universities and Colleges (on a Consolidated Basis)

	Operating							Ancillary Enterprises			Total
	Repairs, Renovations, & Replace-ments	Purchase Order Commit-ments	Budget Appro-priations	Self Insur-ance	Unex-pended Pension Contri-butions	Other	Total	Repairs, Renovations, & Replace-ments	Purchase Order Commit-ments	Other	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Appropriation Reversals for the Year	23,920	20,893	192,773	172	80,563	64,097	382,418	43,987	0	131	44,118
2. Deduct: Expenses Included in this Year's Operations	8,866	21,098	143,432	573	96,261	77,640	347,870	39,517	887	160	40,564
3. Other	(788)	0	3,328	27	5,261	2,009	9,837	1,343	0	0	1,343
4. Net Variation in Appropriations for the Year	14,266	(205)	52,669	(374)	(10,437)	(11,534)	44,385	5,813	(887)	(29)	4,897
5. Balance - Beginning of Year	21,950	23,065	168,422	3,698	425,486	19,915	662,536	49,750	4,225	418	54,393
6. Balance -End of Year	36,216	22,860	221,091	3,324	415,049	8,381	706,921	55,563	3,338	389	59,290

TABLE F-15

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2002

END OF YEAR BALANCE IN APPROPRIATED FUNDS - OPERATING AND ANCILLARY ONLY

(in thousands of dollars)

	Operating							Ancillary Enterprises			Total
	Repairs, Renovations, & Replace-ments	Purchase Order Commit-ments	Budget Appro-priations	Self Insur-ance	Unex-pended Pension Contri-butions	Other	Total	Repairs, Renovations, & Replace-ments	Purchase Order Commit-ments	Other	Total
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Brock	0	0	3,144	0	0	0	3,144	0	0	0	0
Carleton	1,123	5,972	17,054	292	0	0	24,441	1,068	0	0	1,068
Dominican	0	0	0	0	0	0	0	0	0	0	0
Guelph	0	0	11,223	500	35,062	6,000	52,785	7,268	0	0	7,268
Lakehead	962	0	1,218	250	0	(13,357)	(10,927)	(1,673)	0	96	(1,577)
Laurentian	0	317	1,772	250	0	2,026	4,365	424	0	0	424
McMaster	50	0	30,660	595	215,725	2,405	249,435	0	3,298	0	3,298
Nipissing	0	0	0	0	0	0	0	0	0	0	0
OCAD	373	0	0	0	0	0	373	0	0	0	0
Ottawa	0	2,775	19,188	0	99,636	6,627	128,226	0	0	0	0
Queen's	26	583	25,274	250	0	14	26,147	7,942	0	0	7,942
Ryerson	18,206	0	8,852	0	94,143	7,240	128,441	5,028	0	0	5,028
Toronto	4,375	5,460	40,634	0	(37,085)	(14,503)	(1,119)	34,289	0	0	34,289
Trent	721	0	3,466	100	0	564	4,851	836	0	197	1,033
Waterloo	4,725	257	23,949	0	126	2,802	31,859	186	0	0	186
Western	5,655	0	13,000	887	0	(12)	19,530	29	40	96	165
Wilfrid Laurier	0	0	333	0	0	2,617	2,950	141	0	0	141
Windsor	0	6,509	3,712	200	0	5,958	16,379	25	0	0	25
York	0	987	17,612	0	7,442	0	26,041	0	0	0	0
Average All Institutions	1,906	1,203	11,636	175	21,845	441	37,206	2,924	176	20	3,121

FINANCIAL INFORMATION FOR ALL UNIVERSITIES AND FEDERATED AND AFFILIATED COLLEGES 1997-98 TO 2001-02 (ON A CONSOLIDATED BASIS)

FIGURE G-1

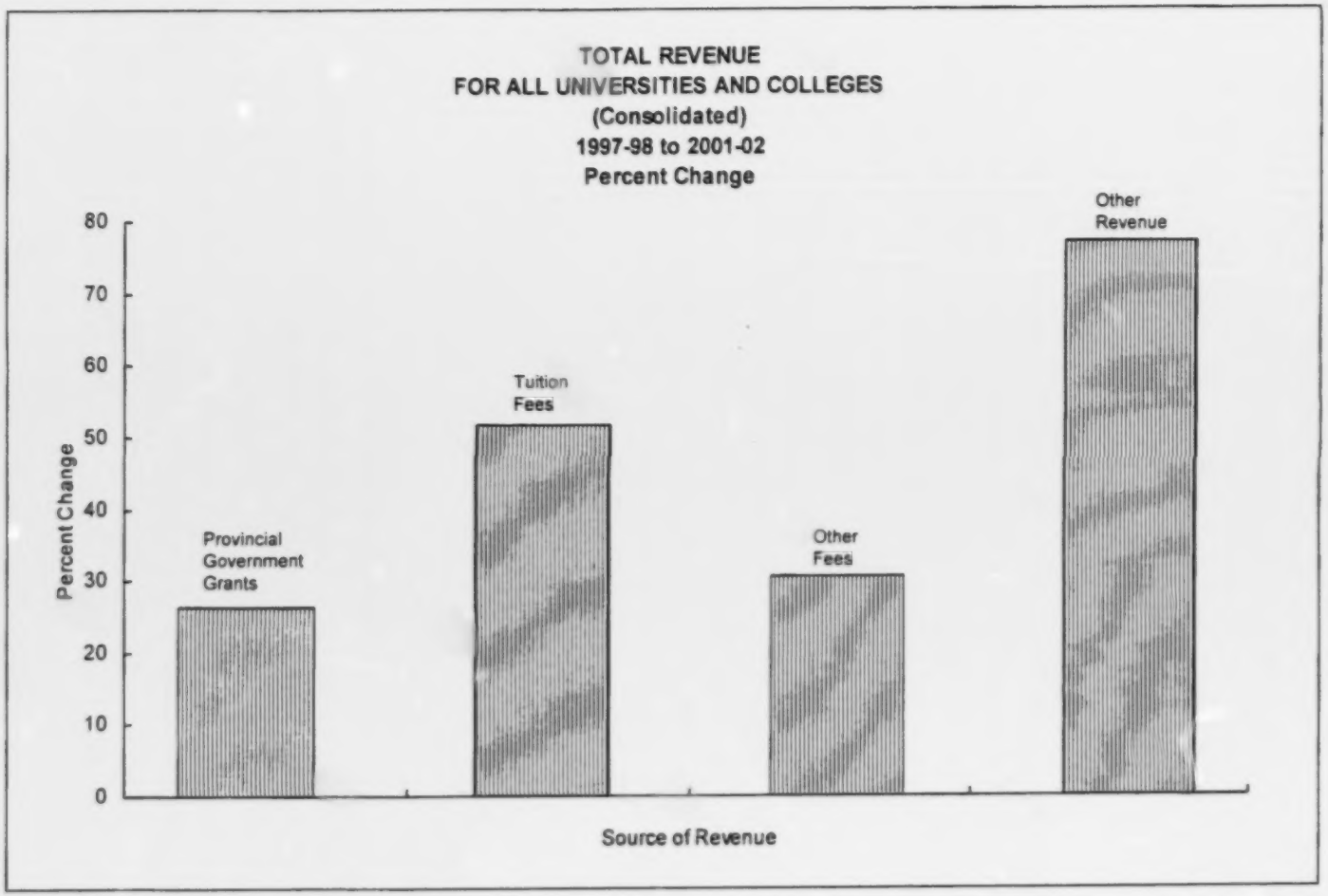

TOTAL REVENUE
FOR ALL UNIVERSITIES AND COLLEGES
(Consolidated)
1997-98 to 2001-02
Percent Change
Percent Change
80
70
60
50
40
30
20
10
0
Provincial Government Grants
Tuition Fees
Other Fees
Other Revenue
Source of Revenue

TABLE G-1

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2002

PERCENTAGE ANALYSIS OF TOTAL EXPENDABLE REVENUE BY SOURCE AND TYPE OF FUND

1997-98 to 2001-02

Total for all Universities and Colleges (on a consolidated basis)

	1997-98	1998-99	1999-00	2000-01	2001-02
I Total Revenue by Source of Revenue					
Government Grants and Contracts:					
Ontario MTCU					
Basic Formula Grant	31.1	29.5	25.2	24.1	22.6
Non-Formula Grants	3.8	4.4	4.9	4.8	3.8
Other MTCU Grants and Contracts	0.3	0.4	6.5	2.3	1.2
Other Ontario Government Grants and Contracts	4.4	4.0	4.8	6.0	6.1
Total Ontario Grants and Contracts	39.6	38.4	41.4	37.2	33.7
Federal	7.1	7.7	7.9	9.7	10.0
Municipal	0.0	0.1	0.0	0.1	0.5
Other	0.5	0.6	0.6	0.5	0.8
Fees					
Tuition Fees	21.8	22.8	21.6	22.3	22.2
Miscellaneous Fees	6.1	6.5	5.3	5.1	5.3
Borrowings	0.1	0.5	0.5	1.0	6.2
Donations and Non-Government Grants and Contracts	11.1	12.0	10.8	11.9	10.7
Sales of Services and Products	7.0	6.7	6.4	6.5	6.1
Investment Income	4.7	3.0	3.4	3.0	1.9
Miscellaneous	2.0	1.8	2.0	2.6	2.7
Total	100.0	100.0	100.0	100.0	100.0
II Total Revenue by Type of Fund					
Non-Capital					
Operating	62.6	63.1	62.2	60.5	59.8
Other (including non-credit)	1.8	1.8	1.6	1.7	1.7
Ancillary	11.8	11.2	10.6	10.1	10.4
Sponsored Research	18.1	18.8	20.2	23.7	24.3
Trust	5.8	5.0	5.4	3.9	3.9
Total Non-Capital	100.0	100.0	100.0	100.0	100.0
Total Funds					
Non-Capital	97.6	97.5	90.1	94.2	90.9
Capital	2.4	2.5	9.9	5.8	9.1
Total All Funds	100.0	100.0	100.0	100.0	100.0

FIGURE G-2

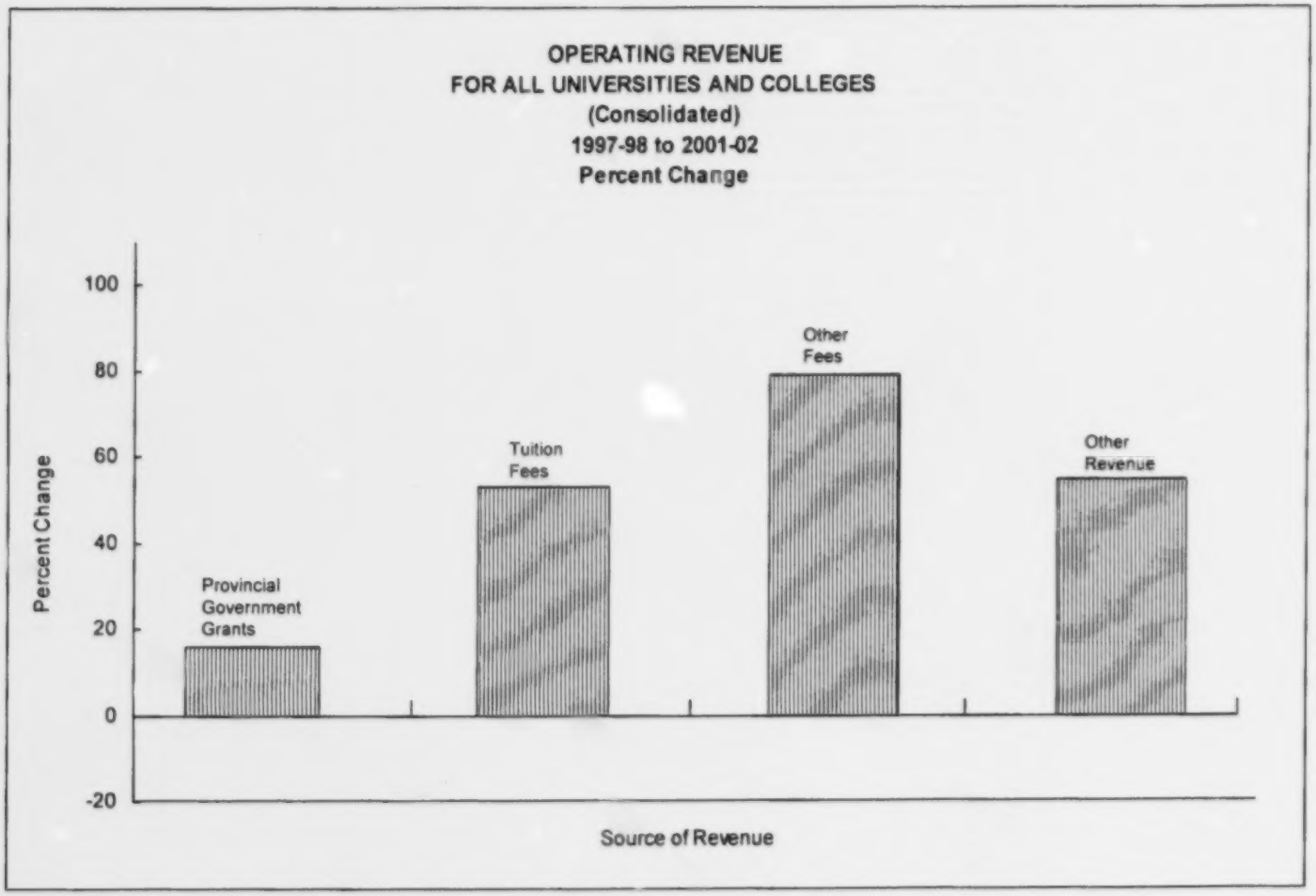

OPERATING REVENUE
FOR ALL UNIVERSITIES AND COLLEGES
(Consolidated)
1997-98 to 2001-02
Percent Change
100
80
60
40
20
0
-20
Percent Change
Provincial Government Grants
Tuition Fees
Other Fees
Other Revenue
Source of Revenue

TABLE G-2

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2002

PERCENTAGE ANALYSIS OF OPERATING REVENUE BY SOURCE

1997-98 to 2001-02

Total for all Universities and Colleges (on a consolidated basis)

	1997-98	1998-99	1999-00	2000-01	2001-02
I Operating Revenue by Source of Revenue					
Government Grants and Contracts:					
Ontario MTCU					
Basic Formula Grant	51.0	47.9	45.0	42.3	41.5
Non-Formula Grants	5.1	5.9	5.5	6.8	6.5
Other MTCU Grants and Contracts	0.2	0.2	0.2	0.1	0.2
Other Ontario Government Grants and Contracts	2.0	1.9	2.1	2.8	2.8
Total Ontario Grants and Contracts	58.2	55.9	52.7	52.0	51.0
Federal	0.1	0.1	0.1	0.2	0.2
Municipal	0.0	0.0	0.0	0.0	0.0
Other	0.0	0.0	0.0	0.0	0.0
Fees					
Tuition Fees	33.4	34.9	36.4	36.8	38.6
Miscellaneous Fees	3.3	4.2	4.6	4.3	4.4
Borrowings	0.0	0.0	0.0	0.0	0.0
Donations and Non-Government Grants and Contracts	1.2	1.1	1.4	1.3	0.9
Sales of Services and Products	0.0	0.0	0.0	0.0	0.0
Investment Income	2.2	2.2	2.5	2.9	1.9
Miscellaneous	1.6	1.7	2.2	2.4	2.9
Total	100.0	100.0	100.0	100.0	100.0

FIGURE G-3

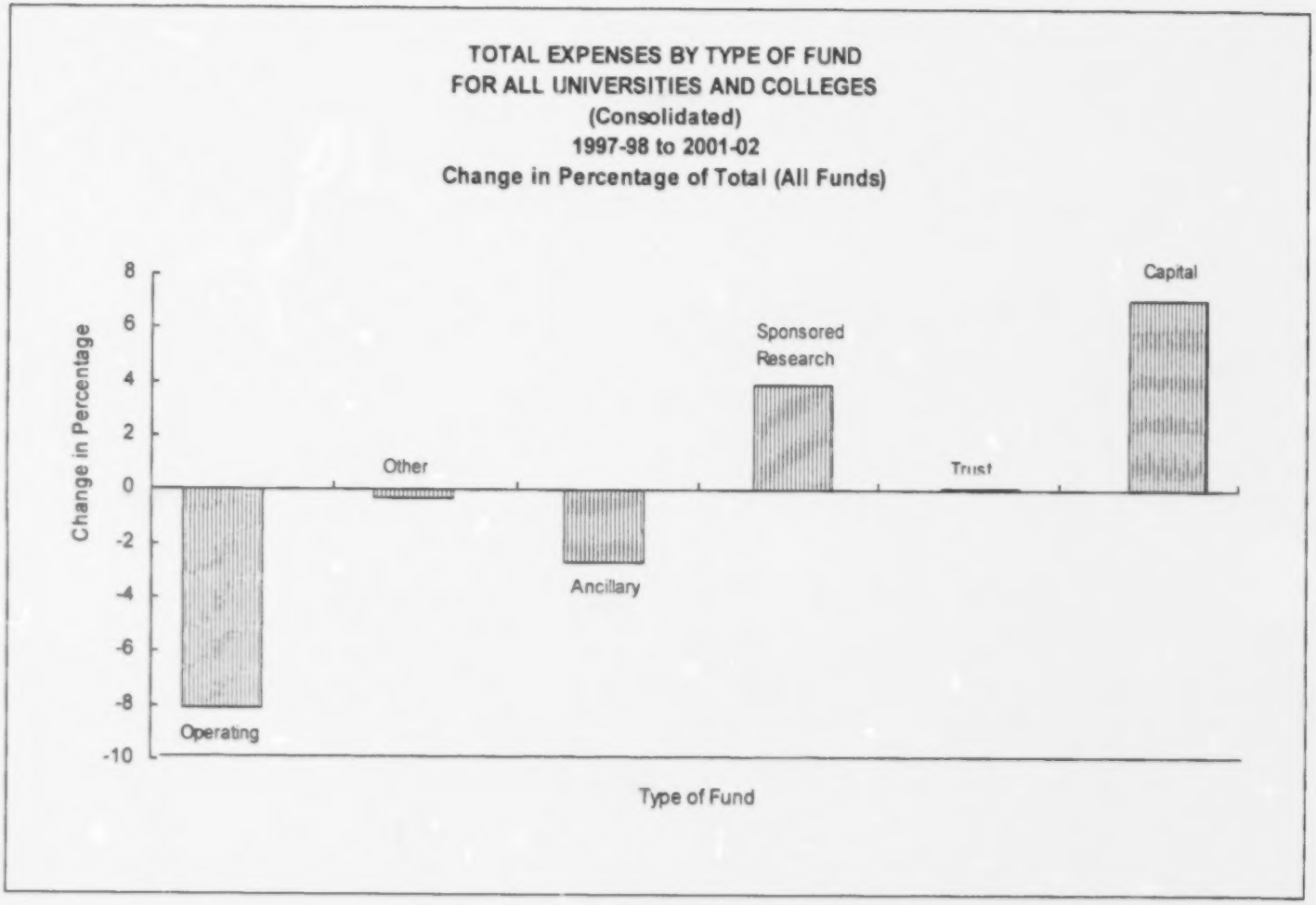

TOTAL EXPENSES BY TYPE OF FUND
FOR ALL UNIVERSITIES AND COLLEGES
(Consolidated)
1997-98 to 2001-02
Change in Percentage of Total (All Funds)
Change in Percentage
8
6
4
2
0
-2
-4
-6
-8
-10
Operating
Other
Ancillary
Sponsored Research
Trust
Capital
Type of Fund

TABLE G-3

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2002

PERCENTAGE ANALYSIS OF TOTAL EXPENSES BY OBJECT OF EXPENSE AND TYPE OF FUND

1997-98 to 2001-02

Total for all Universities and Colleges (on a consolidated basis)

		1997-98	1998-99	1999-00	2000-01	2001-02
I	Total Expenses by Object of Expense					
	Salaries and Wages:					
	Academic Ranks	23.5	23.2	21.0	19.2	18.2
	Other Instruction & Research	6.9	5.8	6.9	7.5	6.9
	Other Salaries & Wages	25.2	25.0	23.9	22.6	21.9
	Total Salaries and Wages	55.6	54.0	51.8	49.3	47.0
	Employee Benefits	7.0	6.8	7.0	6.8	6.4
	Total Salaries and Benefits	62.6	60.9	58.8	56.2	53.4
	Library Acquisitions	1.9	2.1	1.9	1.5	1.5
	Equipment and Furniture Purchase, Rental and Maintenance	5.0	5.7	7.2	6.6	7.6
	Utilities	2.7	2.5	2.4	2.6	2.5
	Scholarships, Bursaries, etc.	2.9	3.6	4.4	4.8	5.1
	Other Expenses	24.9	25.2	25.3	28.3	29.9
	Total	100.0	100.0	100.0	100.0	100.0
II	Total Expenses by Type of Fund					
	Non-Capital					
	Operating	63.7	64.7	64.8	62.0	59.7
	Other (including non-credit)	1.8	1.8	1.7	1.7	1.6
	Ancillary	12.2	11.5	10.7	10.2	10.2
	Sponsored Research	19.0	18.5	19.3	22.6	24.8
	Trust	3.4	3.6	3.6	3.4	3.7
	Total Non-Capital	100.0	100.0	100.0	100.0	100.0
	Total Funds					
	Non-Capital	97.3	96.7	95.8	93.5	90.2
	Capital	2.7	3.3	4.2	6.5	9.8
	Total All Funds	100.0	100.0	100.0	100.0	100.0

FIGURE G-4

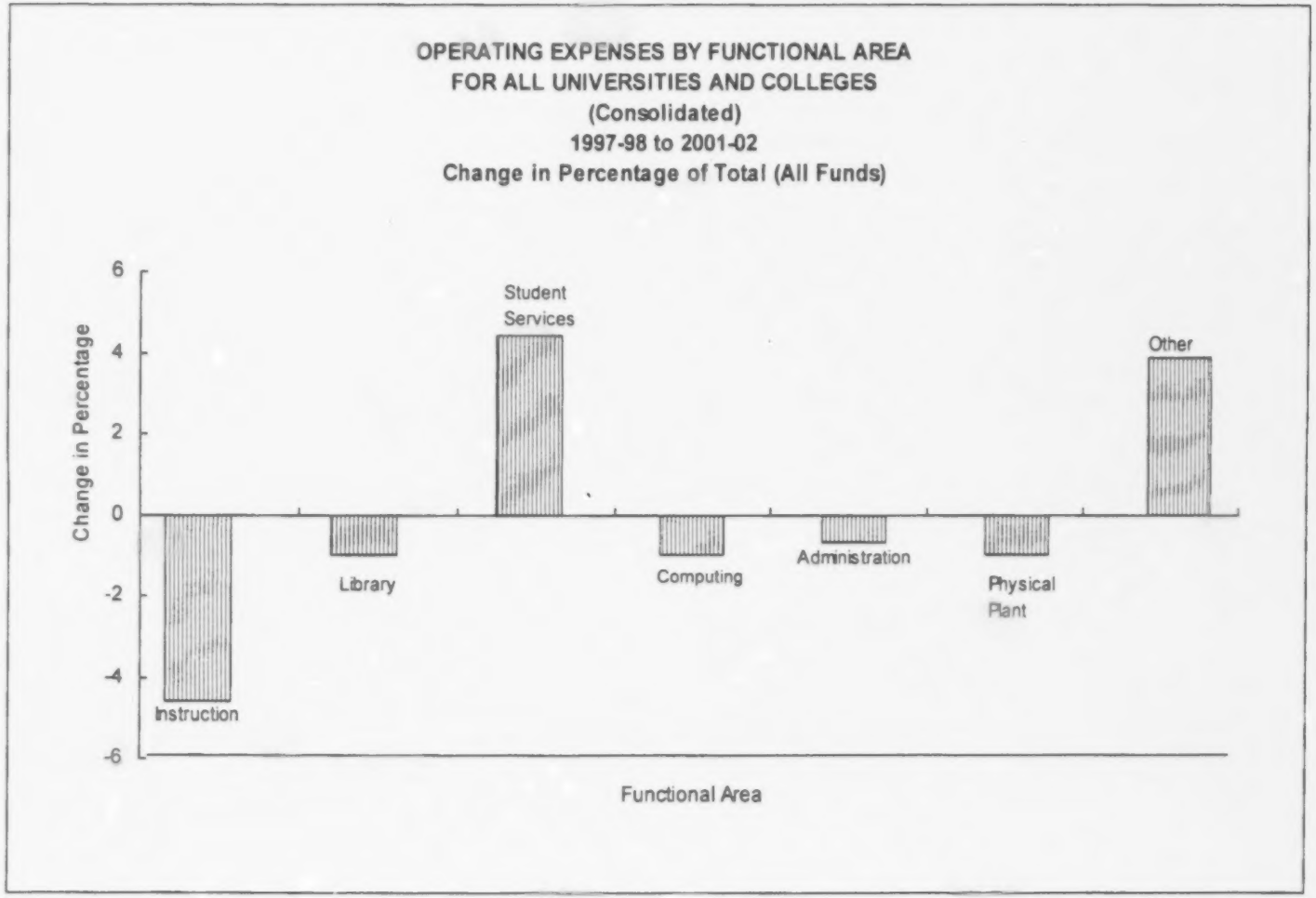

OPERATING EXPENSES BY FUNCTIONAL AREA
FOR ALL UNIVERSITIES AND COLLEGES
(Consolidated)
1997-98 to 2001-02
Change in Percentage of Total (All Funds)
Change in Percentage
6
4
2
0
-2
-4
-6
Instruction
Library
Student Services
Computing
Administration
Physical Plant
Other
Functional Area

TABLE G-4

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2002

PERCENTAGE ANALYSIS OF OPERATING EXPENSES BY OBJECT OF EXPENSE

1997-98 to 2001-02

Total for all Universities and Colleges (on a consolidated basis)

	1997-98	1998-99	1999-00	2000-01	2001-02
I Operating Expenses by Object of Expense					
Salaries and Wages:					
Academic Ranks	34.4	32.2	31.0	30.9	31.0
Other Instruction & Research	4.5	4.0	4.4	4.6	4.7
Other Salaries & Wages	27.9	29.2	28.1	28.0	28.3
Total Salaries and Wages	66.8	65.4	63.5	63.5	64.0
Employee Benefits	9.0	8.6	9.1	9.4	9.5
Total Salaries and Benefits	75.8	74.1	72.6	72.9	73.5
Library Acquisitions	2.8	2.8	2.6	2.5	2.6
Equipment and Furniture Purchase, Rental and Maintenance	3.8	4.5	5.2	4.3	3.8
Utilities	3.2	3.0	3.0	3.5	3.6
Scholarships, Bursaries, etc.	3.3	4.5	5.7	6.4	7.5
Other Expenses	11.1	11.1	10.9	10.4	9.0
Total	100.0	100.0	100.0	100.0	100.0

TOTAL REVENUE AND EXPENSE STATEMENTS FOR EACH UNIVERSITY AND ITS FEDERATED AND AFFILIATED COLLEGES (ON A CONSOLIDATED BASIS)

TABLE H-1a

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2002

REVENUE

(in thousands of dollars)

Brock University

Source	General Expendable Funds				Restricted Expendable Funds					Total Expendable Funds	Endowment
	Operating			Ancillary	Sponsored Research			Trust	Capital		
	Operating	Other (Non-Credit)	Subtotal		Entities Consolidated	Entities Not Consolidated	Subtotal				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Government Grants and Contracts:											
a) Ontario MTCU											
(i) Basic Formula Grant	40,622	0	40,622	0	0	0	0	0	0	40,622	0
(ii) Non-Formula Grants	3,703	0	3,703	127	140	0	140	0	685	4,655	0
(iii) Other MTCU Grants and Contracts	650	0	650	0	0	0	0	0	0	650	0
b) Other Ontario Government Grants and Contracts	71	0	71	0	671	0	671	0	0	742	0
Total Ontario Grants and Contracts	45,046	0	45,046	127	811	0	811	0	685	46,669	0
c) Federal	0	0	0	0	5,888	0	5,888	0	0	5,888	0
d) Municipal	0	0	0	0	0	0	0	0	443	443	0
e) Other Provinces	0	0	0	0	0	0	0	0	0	0	0
f) Foreign	0	0	0	0	0	0	0	0	0	0	0
2. Fees											
a) Tuition Fees	39,959	1,548	41,507	0	0	0	0	0	0	41,507	0
b) Miscellaneous Fees	2,317	0	2,317	4,953	0	0	0	0	0	7,270	0
3. Borrowings	0	0	0	0	0	0	0	0	0	0	0
4. Donations and Non-Government Grants and Contracts	0	0	0	0	982	0	982	1,596	2,745	5,323	156
5. Sales of Services and Products	0	0	0	9,891	0	0	0	0	0	9,891	0
6. Investment Income											
a) Endowment	0	0	0	0	0	0	0	636	0	636	(982)
b) Other Investment Income	467	0	467	0	0	0	0	0	312	779	0
7. Miscellaneous	0	0	0	0	0	0	0	0	0	0	0
Total	87,789	1,548	89,337	14,971	7,681	0	7,681	2,232	4,185	118,406	(826)

BEST COPY AVAILABLE

TABLE H-1b

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2002

SUMMARY OF EXPENSE BY FUND AND OBJECT OF EXPENSE

(in thousands of dollars)

Brock University

Object of Expense / Fund	General Expendable Funds				Restricted Expendable Funds					Total
	Operating	Other (Non-Credit)	Subtotal	Ancillary	Sponsored Research: Entities Consolidated	Sponsored Research: Entities Not Consolidated	Sponsored Research: Subtotal	Trust	Capital	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1. Salaries and Wages:										
(i) Academic Ranks	30,708	0	30,708	0	0	0	0	0	0	30,708
(ii) Other Instruction & Research	3,567	794	4,361	0	2,702	0	2,702	0	0	7,063
(iii) Other Salaries & Wages	22,983	36	23,019	2,630	0	0	0	0	0	25,649
Total Salaries and Wages	57,258	830	58,088	2,630	2,702	0	2,702	0	0	63,420
2. Employee Benefits	10,544	106	10,650	428	288	0	288	0	0	11,366
Total Salaries and Benefits	67,802	936	68,738	3,058	2,990	0	2,990	0	0	74,786
3. Library Acquisitions	1,954	0	1,954	0	0	0	0	302	0	2,256
4. Equipment and Furniture Purchases	1,754	7	1,761	0	905	0	905	7	0	2,673
5. Equipment Rental and Maintenance	134	0	134	1,506	0	0	0	0	0	1,640
6. Printing and Duplicating	2,183	9	2,192	0	0	0	0	0	0	2,192
7. Materials and Supplies	807	3	810	0	1,251	0	1,251	0	0	2,061
8. Communications	309	2	311	0	0	0	0	0	0	311
9. Professional Fees	623	0	623	0	0	0	0	0	0	623
10. Costs of Goods Sold	0	0	0	5,497	0	0	0	0	0	5,497
11. Travel	836	24	860	24	419	0	419	0	0	1,303
12. Utilities	4,195	0	4,195	582	0	0	0	0	0	4,777
13. Renovations and Alterations	81	0	81	72	0	0	0	0	0	153
14. Externally Contracted Services	595	0	595	0	0	0	0	0	0	595
15. Scholarships, Bursaries, etc.	3,683	0	3,683	0	0	0	0	2,029	0	5,712
16. Debt Repayments	0	0	0	589	0	0	0	0	0	589
17. Interest	0	0	0	2,167	0	0	0	0	0	2,167
18. Building, Land and Site Services	0	0	0	0	0	0	0	0	182	182
19. Other Operational Expenditures	5,049	87	5,136	523	0	0	0	6	33,012	38,677
20. Internal Cost Allocations	0	0	0	0	0	0	0	0	0	0
21. External Cost Recoveries	0	0	0	0	0	0	0	0	0	0
Total	90,005	1,068	91,073	14,018	5,565	0	5,565	2,344	33,194	146,194

TABLE H-2a

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2002

REVENUE

(in thousands of dollars)

Carleton University

Source	General Expendable Funds				Restricted Expendable Funds					Total Expendable Funds	Endowment
	Operating			Ancillary	Sponsored Research			Trust	Capital		
	Operating	Other (Non-Credit)	Subtotal		Entities Consolidated	Entities Not Consolidated	Subtotal				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Government Grants and Contracts:											
a) Ontario MTCU											
(i) Basic Formula Grant	75,618	0	75,618	0	0	0	0	0	0	75,618	0
(ii) Non-Formula Grants	13,894	0	13,894	208	0	0	0	0	4,271	18,373	0
(iii) Other MTCU Grants and Contracts	0	0	0	0	0	0	0	321	21,479	21,800	0
b) Other Ontario Government Grants and Contracts	40	0	40	0	5,298	0	5,298	0	0	5,338	0
Total Ontario Grants and Contracts	89,552	0	89,552	208	5,298	0	5,298	321	25,750	121,129	0
c) Federal	1,040	0	1,040	0	30,117	0	30,117	0	3,005	34,162	0
d) Municipal	0	0	0	0	134	0	134	0	0	134	0
e) Other Provinces	0	0	0	0	2,010	0	2,010	0	0	2,010	0
f) Foreign	0	0	0	0	0	0	0	0	0	0	0
2. Fees											
a) Tuition Fees	74,657	0	74,657	0	0	0	0	0	0	74,657	0
b) Miscellaneous Fees	5,455	0	5,455	6,575	0	0	0	0	0	12,030	0
3. Borrowings	0	0	0	0	0	0	0	0	0	0	0
4. Donations and Non-Government Grants and Contracts	1,859	0	1,859	0	6,021	0	6,021	21,375	0	29,255	381
5. Sales of Services and Products	0	0	0	7,424	0	0	0	0	0	7,424	0
6. Investment Income											
a) Endowment	0	0	0	0	0	0	0	0	0	0	16,893
b) Other Investment Income	1,865	0	1,865	0	0	0	0	2,446	2,043	6,354	0
7. Miscellaneous	2,866	227	3,093	2,875	12,368	0	12,368	0	30	18,366	0
Total	177,294	227	177,521	17,082	55,948	0	55,948	24,142	30,828	305,521	17,274

TABLE H-2b

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2002

SUMMARY OF EXPENSE BY FUND AND OBJECT OF EXPENSE

(in thousands of dollars)

Carleton University

Object of Expense / Fund	General Expendable Funds				Restricted Expendable Funds					Total
	Operating	Other (Non-Credit)	Subtotal	Ancillary	Sponsored Research: Entities Consolidated	Sponsored Research: Entities Not Consolidated	Sponsored Research: Subtotal	Trust	Capital	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1. Salaries and Wages:										
(i) Academic Ranks	57,265	0	57,265	0	(50)	0	(50)	0	0	57,215
(ii) Other Instruction & Research	8,288	0	8,288	0	11,100	0	11,100	30	0	19,418
(iii) Other Salaries & Wages	39,952	0	39,952	2,249	3,714	0	3,714	130	0	46,045
Total Salaries and Wages	105,505	0	105,505	2,249	14,764	0	14,764	160	0	122,678
2. Employee Benefits	19,587	0	19,587	584	896	0	896	26	0	21,093
Total Salaries and Benefits	125,092	0	125,092	2,833	15,660	0	15,660	186	0	143,771
3. Library Acquisitions	3,812	0	3,812	0	0	0	0	0	0	3,812
4. Equipment and Furniture Purchases	6,460	0	6,460	537	6,946	0	6,946	13	628	14,584
5. Equipment Rental and Maintenance	2,291	0	2,291	1,039	1,849	0	1,849	0	0	5,179
6. Printing and Duplicating	369	0	369	0	185	0	185	7	0	561
7. Materials and Supplies	4,029	0	4,029	78	9,099	0	9,099	0	0	13,206
8. Communications	630	0	630	716	86	0	86	0	0	1,432
9. Professional Fees	1,304	0	1,304	29	3,130	0	3,130	0	0	4,463
10. Costs of Goods Sold	0	0	0	0	0	0	0	0	0	0
11. Travel	763	0	763	14	5,987	0	5,987	11	0	6,775
12. Utilities	4,704	0	4,704	1,648	10	0	10	0	0	6,362
13. Renovations and Alterations	2,205	0	2,205	1,743	415	0	415	0	5,924	10,287
14. Externally Contracted Services	1,506	0	1,506	592	316	0	316	0	0	2,414
15. Scholarships, Bursaries, etc.	13,901	0	13,901	0	0	0	0	3,049	0	16,950
16. Debt Repayments	16	0	16	313	0	0	0	0	0	329
17. Interest	12	0	12	2,697	0	0	0	0	0	2,709
18. Building, Land and Site Services	0	0	0	0	0	0	0	0	30,943	30,943
19. Other Operational Expenditures	7,268	0	7,268	1,712	5,064	0	5,064	337	0	14,381
20. Internal Cost Allocations	(3,935)	0	(3,935)	264	3,671	0	3,671	0	0	0
21. External Cost Recoveries	(3,614)	0	(3,614)	0	0	0	0	0	0	(3,614)
Total	166,813	0	166,813	14,215	52,418	0	52,418	3,603	37,495	274,544

TABLE H-3a

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2002

REVENUE

(in thousands of dollars)

Dominicain College

Source	General Expendable Funds				Restricted Expendable Funds					Total Expendable Funds	Endowment
	Operating			Ancillary	Sponsored Research			Trust	Capital		
	Operating	Other (Non-Credit)	Subtotal		Entities Consolidated	Entities Not Consolidated	Subtotal				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Government Grants and Contracts:											
a) Ontario MTCU											
(i) Basic Formula Grant	65	0	65	0	0	0	0	0	0	65	0
(ii) Non-Formula Grants	82	0	82	0	0	0	0	0	0	82	0
(iii) Other MTCU Grants and Contracts	0	0	0	0	0	0	0	0	0	0	0
b) Other Ontario Government Grants and Contracts	0	0	0	0	0	0	0	0	0	0	0
Total Ontario Grants and Contracts	147	0	147	0	0	0	0	0	0	147	0
c) Federal	0	0	0	0	38	0	38	0	0	38	0
d) Municipal	0	0	0	0	0	0	0	0	0	0	0
e) Other Provinces	0	0	0	0	0	0	0	0	0	0	0
f) Foreign	0	0	0	0	0	0	0	0	0	0	0
2. Fees											
a) Tuition Fees	258	0	258	0	0	0	0	0	0	258	0
b) Miscellaneous Fees	8	0	8	0	0	0	0	0	0	8	0
3. Borrowings	0	0	0	0	0	0	0	0	0	0	0
4. Donations and Non-Government Grants and Contracts	654	0	654	4	0	0	0	0	0	658	0
5. Sales of Services and Products	0	0	0	37	0	0	0	0	0	37	0
6. Investment Income											
a) Endowment	0	0	0	0	0	0	0	0	0	0	0
b) Other Investment Income	0	0	0	0	0	0	0	0	0	0	0
7. Miscellaneous	11	0	11	0	0	0	0	0	0	11	0
Total	1,078	0	1,078	41	38	0	38	0	0	1,157	0

TABLE H-3b

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2002

SUMMARY OF EXPENSE BY FUND AND OBJECT OF EXPENSE

(in thousands of dollars)

Dominicain College

Object of Expense / Fund	General Expendable Funds				Restricted Expendable Funds					Total
	Operating	Other (Non-Credit)	Subtotal	Ancillary	Sponsored Research			Trust	Capital	
					Entities Consolidated	Entities Not Consolidated	Subtotal			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1. Salaries and Wages:										
(i) Academic Ranks	439	0	439	0	0	0	0	0	0	439
(ii) Other Instruction & Research	0	0	0	0	0	0	0	0	0	0
(iii) Other Salaries & Wages	131	0	131	14	0	0	0	0	0	145
Total Salaries and Wages	570	0	570	14	0	0	0	0	0	584
2. Employee Benefits	62	0	62	0	0	0	0	0	0	62
Total Salaries and Benefits	632	0	632	14	0	0	0	0	0	646
3. Library Acquisitions	95	0	95	0	0	0	0	0	0	95
4. Equipment and Furniture Purchases	22	0	22	0	0	0	0	0	0	22
5. Equipment Rental and Maintenance	17	0	17	0	0	0	0	0	0	17
6. Printing and Duplicating	29	0	29	0	0	0	0	0	0	29
7. Materials and Supplies	11	0	11	0	0	0	0	0	0	11
8. Communications	11	0	11	0	0	0	0	0	0	11
9. Professional Fees	12	0	12	1	0	0	0	0	0	13
10. Costs of Goods Sold	0	0	0	28	0	0	0	0	0	28
11. Travel	2	0	2	0	0	0	0	0	0	2
12. Utilities	0	0	0	0	0	0	0	0	0	0
13. Renovations and Alterations	0	0	0	0	0	0	0	0	0	0
14. Externally Contracted Services	0	0	0	0	0	0	0	0	0	0
15. Scholarships, Bursaries, etc.	41	0	41	0	0	0	0	0	0	41
16. Debt Repayments	0	0	0	0	0	0	0	0	0	0
17. Interest	0	0	0	0	0	0	0	0	0	0
18. Building, Land and Site Services	0	0	0	0	0	0	0	0	0	0
19. Other Operational Expenditures	103	0	103	2	12	0	12	0	0	117
20. Internal Cost Allocations	0	0	0	0	0	0	0	0	0	0
21. External Cost Recoveries	0	0	0	0	0	0	0	0	0	0
Total	975	0	975	45	12	0	12	0	0	1,032

TABLE H-4a

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2002

REVENUE

(in thousands of dollars)

University of Guelph

Source	General Expendable Funds				Restricted Expendable Funds					Total Expendable Funds	Endowment
	Operating			Ancillary	Sponsored Research			Trust	Capital		
	Operating	Other (Non-Credit)	Subtotal		Entities Consolidated	Entities Not Consolidated	Subtotal				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Government Grants and Contracts:											
a) Ontario MTCU											
(i) Basic Formula Grant	90,017	0	90,017	0	0	0	0	0	0	90,017	0
(ii) Non-Formula Grants	14,209	0	14,209	273	0	0	0	484	0	14,966	0
(iii) Other MTCU Grants and Contracts	0	0	0	0	0	0	0	440	1,735	2,175	0
b) Other Ontario Government Grants and Contracts	9,357	4,918	14,275	0	50,951	0	50,951	2,578	0	67,804	0
Total Ontario Grants and Contracts	113,583	4,918	118,501	273	50,951	0	50,951	3,502	1,735	174,962	0
c) Federal	0	0	0	0	34,069	0	34,069	88	0	34,157	0
d) Municipal	0	0	0	0	0	0	0	0	0	0	0
e) Other Provinces	0	0	0	0	900	0	900	0	0	900	0
f) Foreign	0	0	0	0	0	0	0	0	0	0	0
2. Fees											
a) Tuition Fees	67,372	4,878	72,250	0	0	0	0	0	0	72,250	0
b) Miscellaneous Fees	8,504	497	9,001	23,987	0	0	0	0	0	32,988	0
3. Borrowings	0	0	0	0	0	0	0	0	0	0	0
4. Donations and Non-Government Grants and Contracts	0	0	0	0	19,736	0	19,736	5,959	7,404	33,099	5,513
5. Sales of Services and Products	0	0	0	27,973	0	0	0	0	0	27,973	0
6. Investment Income											
a) Endowment	0	0	0	0	0	0	0	0	0	0	(544)
b) Other Investment Income	2,068	1	2,067	297	0	0	0	6,736	2,673	11,773	0
7. Miscellaneous	12,810	3,050	15,860	2,976	8,028	0	8,028	1,878	190	28,932	270
Total	204,335	13,344	217,679	55,506	113,684	0	113,684	18,163	12,002	417,034	5,239

TABLE H-4b

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2002

SUMMARY OF EXPENSE BY FUND AND OBJECT OF EXPENSE

(in thousands of dollars)

University of Guelph

Object of Expense / Fund	General Expendable Funds				Restricted Expendable Funds					Total
	Operating	Other (Non-Credit)	Subtotal	Ancillary	Sponsored Research: Entities Consolidated	Sponsored Research: Entities Not Consolidated	Sponsored Research: Subtotal	Trust	Capital	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1. Salaries and Wages:										
(i) Academic Ranks	55,533	2,912	58,445	0	8,514	0	8,514	90	0	67,049
(ii) Other Instruction & Research	7,135	105	7,240	0	9,925	0	9,925	359	0	17,524
(iii) Other Salaries & Wages	61,732	5,341	67,073	11,713	40,264	0	40,264	634	0	119,684
Total Salaries and Wages	124,400	8,358	132,758	11,713	58,703	0	58,703	1,083	0	204,257
2. Employee Benefits	17,766	1,167	18,933	2,063	7,167	0	7,167	116	0	28,279
Total Salaries and Benefits	142,166	9,525	151,691	13,776	65,870	0	65,870	1,199	0	232,536
3. Library Acquisitions	3,989	4	3,993	0	3	0	3	115	0	4,111
4. Equipment and Furniture Purchases	5,884	611	6,495	1,102	17,532	0	17,532	118	19,208	44,455
5. Equipment Rental and Maintenance	3,113	237	3,350	467	1,582	0	1,582	22	0	5,421
6. Printing and Duplicating	905	445	1,350	360	682	0	682	207	0	2,599
7. Materials and Supplies	8,016	1,321	9,337	1,452	13,255	0	13,255	500	0	24,544
8. Communications	1,334	318	1,652	0	1,249	0	1,249	16	0	2,917
9. Professional Fees	1,975	87	2,062	633	1,089	0	1,089	303	0	4,087
10. Costs of Goods Sold	0	0	0	11,339	0	0	0	0	0	11,339
11. Travel	3,322	496	3,818	173	3,995	0	3,995	532	0	8,518
12. Utilities	9,106	138	9,244	5,583	1,399	0	1,399	4	0	16,230
13. Renovations and Alterations	0	0	0	1,539	2,767	0	2,767	653	5,002	9,961
14. Externally Contracted Services	4,487	1,116	5,603	1,443	3,710	0	3,710	203	0	10,959
15. Scholarships, Bursaries, etc.	7,184	16	7,200	0	1,917	0	1,917	6,693	0	15,810
16. Debt Repayments	0	0	0	1,302	0	0	0	0	2,467	3,769
17. Interest	0	0	0	2,619	0	0	0	0	694	3,313
18. Building, Land and Site Services	0	0	0	4	0	0	0	0	39,982	39,986
19. Other Operational Expenditures	4,590	1,994	6,584	1,589	1,509	0	1,509	1,858	0	11,540
20. Internal Cost Allocations	(7,394)	0	(7,394)	3,803	4,641	0	4,641	0	(1,050)	0
21. External Cost Recoveries	(5,296)	(723)	(6,019)	0	(4,211)	0	(4,211)	(676)	0	(10,906)
Total	183,381	15,585	198,966	47,184	116,989	0	116,989	11,747	66,303	441,189

TABLE H-5a

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2002

REVENUE

(in thousands of dollars)

Lakehead University

Source	General Expendable Funds				Restricted Expendable Funds					Total Expendable Funds	Endowment
	Operating			Ancillary	Sponsored Research			Trust	Capital		
	Operating	Other (Non-Credit)	Subtotal		Entities Consolidated	Entities Not Consolidated	Subtotal				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Government Grants and Contracts:											
a) Ontario MTCU											
(i) Basic Formula Grant	24,518	0	24,518	0	0	0	0	0	0	24,518	0
(ii) Non-Formula Grants	6,798	65	6,863	50	0	0	0	25	0	6,938	0
(iii) Other MTCU Grants and Contracts	0	0	0	0	97	0	97	290	615	1,002	0
b) Other Ontario Government Grants and Contracts	136	162	298	0	2,618	0	2,618	68	0	2,984	0
Total Ontario Grants and Contracts	31,452	227	31,679	50	2,715	0	2,715	383	615	35,442	0
c) Federal	640	126	766	0	5,862	0	5,862	194	0	6,822	0
d) Municipal	0	0	0	0	28	0	28	0	0	28	0
e) Other Provinces	0	0	0	0	34	0	34	0	0	34	0
f) Foreign	0	0	0	0	0	0	0	0	0	0	0
2. Fees											
a) Tuition Fees	22,966	454	23,420	0	0	0	0	0	0	23,420	0
b) Miscellaneous Fees	1,526	0	1,526	0	0	0	0	0	0	1,526	0
3. Borrowings	0	0	0	0	0	0	0	0	0	0	0
4. Donations and Non-Government Grants and Contracts	625	115	740	0	933	0	933	264	5,704	7,641	273
5. Sales of Services and Products	0	0	0	10,755	0	0	0	0	0	10,755	0
6. Investment Income											
a) Endowment	0	0	0	0	0	0	0	254	0	254	95
b) Other Investment Income	0	0	0	184	0	0	0	14	73	271	0
7. Miscellaneous	430	467	897	0	152	0	152	5	0	1,054	0
Total	57,639	1,389	59,028	10,989	9,724	0	9,724	1,114	6,392	87,247	368

TABLE H-5b

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2002

SUMMARY OF EXPENSE BY FUND AND OBJECT OF EXPENSE

(in thousands of dollars)

Lakehead University

Object of Expense / Fund	General Expendable Funds				Restricted Expendable Funds					Total
	Operating	Other (Non-Credit)	Subtotal	Ancillary	Sponsored Research			Trust	Capital	
					Entities Consolidated	Entities Not Consolidated	Subtotal			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1. Salaries and Wages:										
(i) Academic Ranks	23,746	202	23,948	0	302	0	302	0	0	24,250
(ii) Other Instruction & Research	2,989	1	2,990	0	1,826	0	1,826	0	0	4,816
(iii) Other Salaries & Wages	13,562	590	14,152	1,746	277	0	277	29	0	16,204
Total Salaries and Wages	40,297	793	41,090	1,746	2,405	0	2,405	29	0	45,270
2. Employee Benefits	6,862	80	6,942	263	226	0	226	3	0	7,434
Total Salaries and Benefits	47,159	873	48,032	2,009	2,631	0	2,631	32	0	52,704
3. Library Acquisitions	1,494	4	1,498	0	30	0	30	0	0	1,528
4. Equipment and Furniture Purchases	849	36	885	28	1,315	0	1,315	2	7,078	9,308
5. Equipment Rental and Maintenance	994	88	1,082	3	104	0	104	1	0	1,190
6. Printing and Duplicating	347	23	370	29	53	0	53	0	0	452
7. Materials and Supplies	1,373	255	1,628	220	785	0	785	14	19	2,666
8. Communications	757	33	790	23	47	0	47	0	0	860
9. Professional Fees	442	0	442	0	385	0	385	0	0	827
10. Costs of Goods Sold	0	0	0	5,679	0	0	0	0	0	5,679
11. Travel	1,370	98	1,468	10	919	0	919	16	2	2,415
12. Utilities	2,497	15	2,512	524	12	0	12	0	0	3,048
13. Renovations and Alterations	0	0	0	2,118	80	0	80	0	2,213	4,411
14. Externally Contracted Services	110	0	110	128	0	0	0	0	0	238
15. Scholarships, Bursaries, etc.	1,903	0	1,903	0	268	0	268	2,064	0	4,235
16. Debt Repayments	0	0	0	1,433	0	0	0	0	0	1,433
17. Interest	0	0	0	25	0	0	0	0	0	25
18. Building, Land and Site Services	0	0	0	0	0	0	0	0	0	0
19. Other Operational Expenditures	1,704	115	1,819	106	31	0	31	0	0	1,956
20. Internal Cost Allocations	(594)	10	(584)	(68)	652	0	652	0	0	0
21. External Cost Recoveries	(897)	(338)	(1,235)	0	0	0	0	0	0	(1,235)
Total	59,508	1,212	60,720	12,267	7,312	0	7,312	2,129	9,312	91,740

TABLE H-6a

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2002

REVENUE

(in thousands of dollars)

Laurentian University (on a Consolidated Basis) *

Source	General Expendable Funds				Restricted Expendable Funds					Total Expendable Funds	Endowment
	Operating			Ancillary	Sponsored Research			Trust	Capital		
	Operating	Other (Non-Credit)	Subtotal		Entities Consolidated	Entities Not Consolidated	Subtotal				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Government Grants and Contracts:											
a) Ontario MTCU											
(i) Basic Formula Grant	32,087	0	32,087	0	0	0	0	0	0	32,087	0
(ii) Non-Formula Grants	14,520	0	14,520	0	0	0	0	0	519	15,039	0
(iii) Other MTCU Grants and Contracts	1,129	0	1,129	0	0	0	0	1,833	1,288	4,250	0
b) Other Ontario Government Grants and Contracts	799	0	799	0	2,796	0	2,796	1,326	0	4,921	0
Total Ontario Grants and Contracts	48,535	0	48,535	0	2,796	0	2,796	3,159	1,807	56,297	0
c) Federal	12	0	12	0	5,415	0	5,415	271	0	5,698	0
d) Municipal	0	0	0	0	113	0	113	0	0	113	0
e) Other Provinces	0	0	0	0	7	0	7	0	0	7	0
f) Foreign	0	0	0	0	0	0	0	0	0	0	0
2. Fees											
a) Tuition Fees	22,868	1,072	23,940	0	0	0	0	0	0	23,940	0
b) Miscellaneous Fees	1,093	0	1,093	3,369	0	0	0	0	0	4,462	0
3. Borrowings	0	0	0	0	0	0	0	0	3,482	3,482	0
4. Donations and Non-Government Grants and Contracts	1,244	0	1,244	0	5,652	0	5,652	367	6	7,269	57
5. Sales of Services and Products	0	0	0	5,524	0	0	0	0	0	5,524	0
6. Investment Income											
a) Endowment	0	0	0	0	40	0	40	162	0	202	0
b) Other Investment Income	670	0	670	0	0	0	0	146	4	820	0
7. Miscellaneous	2,169	0	2,169	2	414	0	414	547	0	3,132	0
Total	76,591	1,072	77,663	8,895	14,437	0	14,437	4,652	5,299	110,946	57

* Includes Algoma University College; Le Collège Universitaire de Hearst; Huntington University; University of Sudbury; and Thorneloe University

TABLE H-6b

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2002

SUMMARY OF EXPENSE BY FUND AND OBJECT OF EXPENSE

(in thousands of dollars)

Laurentian University (on a Consolidated Basis) *

Object of Expense / Fund	General Expendable Funds				Restricted Expendable Funds					Total
	Operating	Other (Non-Credit)	Subtotal	Ancillary	Sponsored Research			Trust	Capital	
					Entities Consolidated	Entities Not Consolidated	Subtotal			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1. Salaries and Wages:										
(i) Academic Ranks	30,001	0	30,001	0	302	0	302	10	0	30,313
(ii) Other Instruction & Research	498	0	498	0	70	0	70	4	0	572
(iii) Other Salaries & Wages	19,310	809	20,119	1,951	5,049	0	5,049	775	0	27,894
Total Salaries and Wages	49,809	809	50,618	1,951	5,421	0	5,421	789	0	58,779
2. Employee Benefits	8,713	83	8,796	316	689	0	689	105	0	9,906
Total Salaries and Benefits	58,522	892	59,414	2,267	6,110	0	6,110	894	0	68,685
3. Library Acquisitions	1,357	0	1,357	0	6	0	6	0	0	1,363
4. Equipment and Furniture Purchases	1,425	10	1,435	131	1,675	0	1,675	125	66	3,432
5. Equipment Rental and Maintenance	857	1	858	425	2	0	2	4	0	1,289
6. Printing and Duplicating	714	20	734	9	49	0	49	15	0	807
7. Materials and Supplies	2,435	132	2,567	1,063	1,041	0	1,041	230	0	4,901
8. Communications	659	44	703	19	51	0	51	2	0	775
9. Professional Fees	579	52	631	54	405	0	405	431	1	1,522
10. Costs of Goods Sold	0	0	0	2,172	0	0	0	0	0	2,172
11. Travel	1,365	77	1,442	29	1,271	0	1,271	243	0	2,985
12. Utilities	2,255	0	2,255	677	44	0	44	0	0	2,976
13. Renovations and Alterations	272	0	272	161	2	0	2	0	45	480
14. Externally Contracted Services	1,192	0	1,192	417	6	0	6	11	151	1,777
15. Scholarships, Bursaries, etc.	3,954	0	3,954	0	13	0	13	1,340	0	5,307
16. Debt Repayments	0	0	0	326	0	0	0	0	36	362
17. Interest	32	0	32	426	0	0	0	0	0	458
18. Building, Land and Site Services	8	0	8	4	0	0	0	2	2,233	2,247
19. Other Operational Expenditures	1,467	217	1,684	168	451	0	451	112	0	2,415
20. Internal Cost Allocations	(1,552)	0	(1,552)	394	1,158	0	1,158	0	0	0
21. External Cost Recoveries	(1,243)	0	(1,243)	0	0	0	0	0	0	(1,243)
Total	74,298	1,445	75,743	8,742	12,284	0	12,284	3,409	2,532	102,710

* Includes Algoma University College; Le Collège Universitaire de Hearst; Huntington University; University of Sudbury; and Thorneloe University

TABLE H-7a

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2002

REVENUE

(in thousands of dollars)

McMaster University (on a Consolidated Basis) *

Source	General Expendable Funds				Restricted Expendable Funds					Total Expendable Funds	Endowment
	Operating			Ancillary	Sponsored Research			Trust	Capital		
	Operating	Other (Non-Credit)	Subtotal		Entities Consolidated	Entities Not Consolidated	Subtotal				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Government Grants and Contracts:											
a) Ontario MTCU											
(i) Basic Formula Grant	95,815	0	95,815	0	0	0	0	0	0	95,815	0
(ii) Non-Formula Grants	18,103	0	18,103	0	0	0	0	0	0	18,103	0
(iii) Other MTCU Grants and Contracts	0	0	0	0	0	0	0	1,707	1,748	3,455	0
b) Other Ontario Government Grants and Contracts	0	0	0	0	14,136	1,060	15,196	0	0	15,196	0
Total Ontario Grants and Contracts	113,918	0	113,918	0	14,136	1,060	15,196	1,707	1,748	132,569	0
c) Federal	0	0	0	0	73,490	0	73,490	0	4,151	77,641	0
d) Municipal	0	0	0	0	26,129	0	26,129	0	0	26,129	0
e) Other Provinces	0	0	0	0	0	0	0	0	0	0	0
f) Foreign	0	0	0	0	10,311	0	10,311	0	0	10,311	0
2. Fees											
a) Tuition Fees	81,581	1,287	82,868	0	0	0	0	0	0	82,868	0
b) Miscellaneous Fees	328	0	328	15,758	0	0	0	0	0	16,086	0
3. Borrowings	0	0	0	0	0	0	0	0	6,827	6,827	0
4. Donations and Non-Government Grants and Contracts	312	0	312	0	38,249	30,700	68,949	25,097	10,048	104,406	14,285
5. Sales of Services and Products	0	0	0	26,777	0	0	0	0	0	26,777	0
6. Investment Income											
a) Endowment	0	0	0	0	0	0	0	0	0	0	0
b) Other Investment Income	7,079	0	7,079	0	0	1,822	1,822	238	1,452	10,591	0
7. Miscellaneous	42,952	366	43,318	0	99	1,334	1,433	0	0	44,751	0
Total	246,170	1,653	247,823	42,535	162,414	34,916	197,330	27,042	24,226	538,956	14,285

*Includes McMaster Divinity College

Note 1: In addition to the above revenue and expenses (Table 4), $3,515 thousand was provided in Treatment and Rehabilitation (T. & R.) funds from the Ontario Ministry of Health. These funds were provided as reimbursement to the universities, for services provided by members of the academic staff to the teaching hospitals, and for the most part were expended as salary payments to the members of academic staff who provided services.

TABLE H-7b

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2002

SUMMARY OF EXPENSE BY FUND AND OBJECT OF EXPENSE

(in thousands of dollars)

McMaster University (on a Consolidated Basis) *

Object of Expense / Fund	General Expendable Funds				Restricted Expendable Funds					Total
	Operating	Other (Non-Credit)	Subtotal	Ancillary	Sponsored Research			Trust	Capital	
					Entities Consolidated	Entities Not Consolidated	Subtotal			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1. Salaries and Wages:										
(i) Academic Ranks	70,326	0	70,326	0	9,150	0	9,150	7,731	0	87,207
(ii) Other Instruction & Research	8,870	642	9,512	0	19,554	0	19,554	1,977	0	31,043
(iii) Other Salaries & Wages	60,081	490	60,571	11,342	32,238	6,977	39,215	5,773	0	116,901
Total Salaries and Wages	139,277	1,132	140,409	11,342	60,942	6,977	67,919	15,481	0	235,151
2. Employee Benefits	10,076	101	10,177	1,806	6,586	499	7,085	1,566	0	20,634
Total Salaries and Benefits	149,353	1,233	150,586	13,148	67,528	7,476	75,004	17,047	0	255,785
3. Library Acquisitions	7,063	0	7,063	0	0	0	0	641	0	7,704
4. Equipment and Furniture Purchases	7,810	31	7,841	1,705	31,409	862	32,271	1,028	0	42,845
5. Equipment Rental and Maintenance	3,207	13	3,220	456	463	244	707	484	0	4,867
6. Printing and Duplicating	2,120	43	2,163	169	0	488	488	214	0	3,034
7. Materials and Supplies	4,253	76	4,329	1,970	0	6,946	6,946	1,801	0	15,046
8. Communications	1,975	33	2,008	396	0	135	135	198	0	2,737
9. Professional Fees	1,309	14	1,323	8	364	104	468	130	0	1,929
10. Costs of Goods Sold	0	0	0	14,110	0	0	0	0	0	14,110
11. Travel	2,834	20	2,854	102	6,367	2,818	9,185	472	0	12,613
12. Utilities	12,282	0	12,282	1,536	0	0	0	63	0	13,881
13. Renovations and Alterations	3,178	0	3,178	2,577	2,094	0	2,094	0	45,337	53,186
14. Externally Contracted Services	436	0	436	608	0	0	0	35	0	1,079
15. Scholarships, Bursaries, etc.	8,675	0	8,675	0	0	0	0	7,363	0	16,038
16. Debt Repayments	0	0	0	1,746	0	0	0	0	0	1,746
17. Interest	0	0	0	1,423	0	0	0	0	0	1,423
18. Building, Land and Site Services	842	0	842	266	0	0	0	0	0	1,108
19. Other Operational Expenditures	32,682	341	33,023	1,876	35,214	15,843	51,057	4,210	0	90,166
20. Internal Cost Allocations	(4,917)	0	(4,917)	0	7,256	0	7,256	0	(2,339)	0
21. External Cost Recoveries	(3,178)	0	(3,178)	0	0	0	0	0	0	(3,178)
Total	229,924	1,804	231,728	42,096	150,695	34,916	185,611	33,686	42,998	536,119

*Includes McMaster Divinity College

TABLE H-8a

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2002

REVENUE

(in thousands of dollars)

Nipissing University

Source	General Expendable Funds				Restricted Expendable Funds					Total Expendable Funds	Endowment
	Operating			Ancillary	Sponsored Research			Trust	Capital		
	Operating	Other (Non-Credit)	Subtotal		Entities Consolidated	Entities Not Consolidated	Subtotal				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Government Grants and Contracts:											
a) Ontario MTCU											
(i) Basic Formula Grant	8,176	0	8,176	0	0	0	0	0	0	8,176	0
(ii) Non-Formula Grants	3,494	88	3,582	73	0	0	0	0	0	3,655	0
(iii) Other MTCU Grants and Contracts	688	0	688	0	0	0	0	0	8,559	9,247	0
b) Other Ontario Government Grants and Contracts	17	0	17	0	22	0	22	0	0	39	0
Total Ontario Grants and Contracts	12,375	88	12,463	73	22	0	22	0	8,559	21,117	0
c) Federal	15	60	75	0	6	0	6	0	0	81	0
d) Municipal	0	0	0	0	0	0	0	0	0	0	0
e) Other Provinces	0	0	0	0	0	0	0	0	0	0	0
f) Foreign	0	0	0	0	0	0	0	0	0	0	0
2. Fees											
a) Tuition Fees	12,312	148	12,460	0	0	0	0	0	0	12,460	0
b) Miscellaneous Fees	1,412	0	1,412	0	0	0	0	0	0	1,412	0
3. Borrowings	0	0	0	0	0	0	0	0	10,087	10,087	0
4. Donations and Non-Government Grants and Contracts	0	0	0	0	188	0	188	244	13	445	100
5. Sales of Services and Products	0	0	0	3,288	0	0	0	0	0	3,288	0
6. Investment Income											
a) Endowment	0	0	0	0	0	0	0	0	0	0	0
b) Other Investment Income	42	0	42	0	0	0	0	482	362	886	0
7. Miscellaneous	1,179	36	1,215	0	0	0	0	0	0	1,215	0
Total	27,335	332	27,667	3,361	216	0	216	726	19,021	50,991	100

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2002

SUMMARY OF EXPENSE BY FUND AND OBJECT OF EXPENSE

(in thousands of dollars)

Nipissing University

Object of Expense / Fund	General Expendable Funds				Restricted Expendable Funds					Total
	Operating	Other (Non-Credit)	Subtotal	Ancillary	Sponsored Research			Trust	Capital	
					Entities Consolidated	Entities Not Consolidated	Subtotal			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1. Salaries and Wages:										
(i) Academic Ranks	9,783	121	9,904	0	49	0	49	0	0	9,953
(ii) Other Instruction & Research	0	0	0	0	0	0	0	0	0	0
(iii) Other Salaries & Wages	6,414	88	6,502	390	38	0	38	0	0	6,930
Total Salaries and Wages	16,197	209	16,406	390	87	0	87	0	0	16,883
2. Employee Benefits	2,642	32	2,674	61	18	0	18	0	0	2,753
Total Salaries and Benefits	18,839	241	19,080	451	105	0	105	0	0	19,636
3. Library Acquisitions	469	0	469	0	0	0	0	0	0	469
4. Equipment and Furniture Purchases	57	0	57	192	0	0	0	0	332	581
5. Equipment Rental and Maintenance	66	0	66	0	0	0	0	0	0	66
6. Printing and Duplicating	515	2	517	2	2	0	2	0	0	521
7. Materials and Supplies	2,070	43	2,113	364	74	0	74	18	0	2,569
8. Communications	358	1	359	2	4	0	4	0	0	365
9. Professional Fees	201	0	201	0	0	0	0	0	121	322
10. Costs of Goods Sold	0	0	0	0	0	0	0	0	0	0
11. Travel	1,039	26	1,065	0	26	0	26	0	0	1,091
12. Utilities	0	0	0	300	0	0	0	0	0	300
13. Renovations and Alterations	370	0	370	251	0	0	0	0	0	621
14. Externally Contracted Services	1,407	0	1,407	0	0	0	0	0	0	1,407
15. Scholarships, Bursaries, etc.	1,032	0	1,032	0	0	0	0	695	0	1,727
16. Debt Repayments	0	0	0	0	0	0	0	0	0	0
17. Interest	223	0	223	1,258	0	0	0	0	0	1,481
18. Building, Land and Site Services	0	0	0	0	0	0	0	0	11,784	11,784
19. Other Operational Expenditures	754	0	754	0	0	0	0	0	0	754
20. Internal Cost Allocations	0	0	0	0	0	0	0	0	0	0
21. External Cost Recoveries	0	0	0	0	0	0	0	0	0	0
Total	27,400	313	27,713	2,820	211	0	211	713	12,237	43,694

TABLE H-9a

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED MAY 31, 2002

REVENUE

(in thousands of dollars)

Ontario College of Art & Design

Source	General Expendable Funds				Restricted Expendable Funds					Total Expendable Funds	Endowment
	Operating			Ancillary	Sponsored Research			Trust	Capital		
	Operating	Other (Non-Credit)	Subtotal		Entities Consolidated	Entities Not Consolidated	Subtotal				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Government Grants and Contracts:											
a) Ontario MTCU											
(i) Basic Formula Grant	7,993	0	7,993	0	0	0	0	0	0	7,993	0
(ii) Non-Formula Grants	454	0	454	0	0	0	0	0	0	454	0
(iii) Other MTCU Grants and Contracts	0	0	0	0	0	0	0	0	256	256	0
b) Other Ontario Government Grants and Contracts	0	0	0	0	0	0	0	0	0	0	0
Total Ontario Grants and Contracts	8,447	0	8,447	0	0	0	0	0	256	8,703	0
c) Federal	0	0	0	0	0	0	0	0	0	0	0
d) Municipal	0	0	0	0	0	0	0	0	0	0	0
e) Other Provinces	0	0	0	0	0	0	0	0	0	0	0
f) Foreign	0	0	0	0	0	0	0	0	0	0	0
2. Fees											
a) Tuition Fees	8,930	411	9,341	0	0	0	0	0	0	9,341	0
b) Miscellaneous Fees	948	0	948	0	0	0	0	0	0	948	0
3. Borrowings	0	0	0	0	0	0	0	0	0	0	0
4. Donations and Non-Government Grants and Contracts	153	0	153	0	0	0	0	208	0	361	0
5. Sales of Services and Products	0	0	0	123	0	0	0	0	0	123	0
6. Investment Income											
a) Endowment	0	0	0	0	0	0	0	0	0	0	0
b) Other Investment Income	211	0	211	0	0	0	0	0	0	211	0
7. Miscellaneous	304	0	304	0	0	0	0	0	0	304	0
Total	18,993	411	19,404	123	0	0	0	208	256	19,991	0

TABLE H-9b

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED MAY 31, 2002

SUMMARY OF EXPENSE BY FUND AND OBJECT OF EXPENSE

(in thousands of dollars)

Ontario College of Art & Design

Object of Expense / Fund	General Expendable Funds				Restricted Expendable Funds					Total
	Operating	Other (Non-Credit)	Subtotal	Ancillary	Sponsored Research: Entities Consolidated	Sponsored Research: Entities Not Consolidated	Sponsored Research: Subtotal	Trust	Capital	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1. Salaries and Wages:										
(i) Academic Ranks	6,549	144	6,693	0	0	0	0	0	0	6,693
(ii) Other Instruction & Research	516	0	516	0	0	0	0	0	0	516
(iii) Other Salaries & Wages	4,522	82	4,604	0	0	0	0	0	0	4,604
Total Salaries and Wages	11,587	226	11,813	0	0	0	0	0	0	11,813
2. Employee Benefits	1,855	29	1,884	0	0	0	0	0	0	1,884
Total Salaries and Benefits	13,442	255	13,697	0	0	0	0	0	0	13,697
3. Library Acquisitions	131	0	131	0	0	0	0	0	0	131
4. Equipment and Furniture Purchases	33	0	33	0	0	0	0	0	219	252
5. Equipment Rental and Maintenance	226	0	226	0	0	0	0	0	0	226
6. Printing and Duplicating	275	32	307	0	0	0	0	0	0	307
7. Materials and Supplies	1,872	6	1,878	4	0	0	0	0	0	1,882
8. Communications	178	17	195	0	0	0	0	0	0	195
9. Professional Fees	147	0	147	0	0	0	0	0	0	147
10. Costs of Goods Sold	0	0	0	0	0	0	0	0	0	0
11. Travel	77	0	77	0	0	0	0	0	0	77
12. Utilities	387	0	387	0	0	0	0	0	0	387
13. Renovations and Alterations	0	0	0	0	0	0	0	0	2,221	2,221
14. Externally Contracted Services	868	0	868	20	0	0	0	0	0	888
15. Scholarships, Bursaries, etc.	892	0	892	0	0	0	0	208	0	1,100
16. Debt Repayments	0	0	0	0	0	0	0	0	0	0
17. Interest	0	0	0	0	0	0	0	0	0	0
18. Building, Land and Site Services	0	0	0	0	0	0	0	0	375	375
19. Other Operational Expenditures	456	33	489	0	0	0	0	0	0	489
20. Internal Cost Allocations	0	0	0	0	0	0	0	0	0	0
21. External Cost Recoveries	0	0	0	0	0	0	0	0	0	0
Total	18,984	343	19,327	24	0	0	0	208	2,815	22,374

TABLE H-10a

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2002

REVENUE

(in thousands of dollars)

University of Ottawa (on a Consolidated Basis) *

Source	General Expendable Funds				Restricted Expendable Funds					Total Expendable Funds	Endowment
	Operating			Ancillary	Sponsored Research			Trust	Capital		
	Operating	Other (Non-Credit)	Subtotal		Entities Consolidated	Entities Not Consolidated	Subtotal				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Government Grants and Contracts:											
a) Ontario MTCU											
(i) Basic Formula Grant	116,978	0	116,978	0	0	0	0	0	0	116,978	0
(ii) Non-Formula Grants	35,444	0	35,444	0	0	0	0	0	0	35,444	0
(iii) Other MTCU Grants and Contracts	546	0	546	0	0	0	0	918	3,957	5,421	0
b) Other Ontario Government Grants and Contracts	3,115	0	3,115	3	16,086	9,009	25,095	4,872	0	33,085	0
Total Ontario Grants and Contracts	156,083	0	156,083	3	16,086	9,009	25,095	5,790	3,957	190,928	0
c) Federal	3,541	0	3,541	17	57,438	12,482	69,920	3,830	204	77,512	0
d) Municipal	0	0	0	0	187	348	535	1,020	0	1,555	0
e) Other Provinces	30	0	30	0	114	3,789	3,903	0	0	3,933	0
f) Foreign	0	0	0	0	0	3,030	3,030	0	0	3,030	0
2. Fees											
a) Tuition Fees	104,272	3,978	108,250	0	0	0	0	0	0	108,250	0
b) Miscellaneous Fees	7,092	0	7,092	10,384	0	0	0	0	0	17,476	0
3. Borrowings	0	0	0	0	0	0	0	0	6,555	6,555	0
4. Donations and Non-Government Grants and Contracts	5,043	0	5,043	35	25,563	20,427	45,990	3,297	7	54,372	1,941
5. Sales of Services and Products	0	0	0	3,624	0	0	0	0	0	3,624	0
6. Investment Income											
a) Endowment	0	0	0	0	0	0	0	500	0	500	1,728
b) Other Investment Income	5,333	0	5,333	1	(86)	3,701	3,615	4,257	1,108	14,314	0
7. Miscellaneous	4,958	1	4,959	5,945	83	71	154	1,656	291	13,005	0
Total	286,352	3,979	290,331	20,009	99,385	52,857	152,242	20,350	12,122	495,054	3,669

*Includes Université Saint-Paul

Note 1: In addition to the above revenue and expenses (Table 4), $3,364 thousand was provided in Treatment and Rehabilitation (T. & R.) funds from the Ontario Ministry of Health. These funds were provided as reimbursement to the universities, for services provided by members of the academic staff to the teaching hospitals, and for the most part were expended as salary payments to the members of academic staff who provided services.

TABLE H-10b

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2002

SUMMARY OF EXPENSE BY FUND AND OBJECT OF EXPENSE

(in thousands of dollars)

University of Ottawa (on a Consolidated Basis) *

Object of Expense / Fund	General Expendable Funds				Restricted Expendable Funds					Total
	Operating	Other (Non-Credit)	Subtotal	Ancillary	Sponsored Research: Entities Consolidated	Sponsored Research: Entities Not Consolidated	Sponsored Research: Subtotal	Trust	Capital	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1. Salaries and Wages:										
(i) Academic Ranks	79,584	7	79,591	0	5,712	0	5,712	933	0	86,236
(ii) Other Instruction & Research	18,343	681	19,024	0	10,974	19,369	30,343	2,275	0	51,642
(iii) Other Salaries & Wages	79,443	511	79,954	4,000	16,528	5,022	21,550	4,034	0	109,538
Total Salaries and Wages	177,370	1,199	178,569	4,000	33,214	24,391	57,605	7,242	0	247,416
2. Employee Benefits	20,916	120	21,036	593	2,990	3,098	6,088	1,615	0	29,332
Total Salaries and Benefits	198,286	1,319	199,605	4,593	36,204	27,489	63,693	8,857	0	276,748
3. Library Acquisitions	6,082	0	6,082	0	1,100	0	1,100	0	0	7,182
4. Equipment and Furniture Purchases	8,894	47	8,941	505	12,671	7,759	20,430	1,395	1,620	32,891
5. Equipment Rental and Maintenance	4,753	17	4,770	671	8,833	358	9,191	99	0	14,731
6. Printing and Duplicating	2,155	66	2,221	122	426	109	535	133	0	3,011
7. Materials and Supplies	4,500	24	4,524	320	8,414	12,497	20,911	872	0	26,627
8. Communications	1,667	8	1,675	55	269	0	269	60	0	2,059
9. Professional Fees	2,917	247	3,164	126	13	1,654	1,667	294	0	5,251
10. Costs of Goods Sold	0	0	0	68	0	0	0	0	0	68
11. Travel	3,528	50	3,578	127	4,420	1,895	6,315	683	0	10,703
12. Utilities	7,250	0	7,250	1,754	24	663	687	0	0	9,691
13. Renovations and Alterations	1,454	0	1,454	1,133	570	56	626	338	10,368	13,919
14. Externally Contracted Services	5,043	0	5,043	2,842	37	0	37	35	0	7,957
15. Scholarships, Bursaries, etc.	18,376	0	18,376	0	1,036	106	1,142	4,503	0	24,021
16. Debt Repayments	373	0	373	1,424	0	0	0	0	0	1,797
17. Interest	1,490	3	1,493	3,282	0	3	3	2	0	4,780
18. Building, Land and Site Services	0	0	0	0	0	0	0	0	36,117	36,117
19. Other Operational Expenditures	8,398	336	8,734	1,902	18,266	268	18,534	2,191	57	31,418
20. Internal Cost Allocations	(6,727)	0	(6,727)	549	6,178	0	6,178	0	0	0
21. External Cost Recoveries	(4,093)	(5)	(4,098)	0	0	0	0	(1,873)	0	(5,971)
Total	264,346	2,112	266,458	19,473	98,461	52,857	151,318	17,589	48,162	503,000

*Includes Université Saint-Paul

TABLE H-11a

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2002

REVENUE

(in thousands of dollars)

Queen's University (on a Consolidated Basis) *

Source	General Expendable Funds				Restricted Expendable Funds					Total Expendable Funds	Endowment
	Operating			Ancillary	Sponsored Research			Trust	Capital		
	Operating	Other (Non-Credit)	Subtotal		Entities Consolidated	Entities Not Consolidated	Subtotal				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Government Grants and Contracts:											
a) Ontario MTCU											
(i) Basic Formula Grant	109,075	0	109,075	0	0	0	0	0	0	109,075	0
(ii) Non-Formula Grants	11,301	0	11,301	58	0	0	0	21	0	11,380	0
(iii) Other MTCU Grants and Contracts	0	0	0	0	0	0	0	3,519	1,810	5,329	0
b) Other Ontario Government Grants and Contracts	57,344	0	57,344	0	30,054	0	30,054	1,295	0	88,693	1,250
Total Ontario Grants and Contracts	177,720	0	177,720	58	30,054	0	30,054	4,835	1,810	214,477	1,250
c) Federal	18	0	18	0	60,003	0	60,003	3,809	248	64,078	0
d) Municipal	0	0	0	0	12	0	12	15	0	27	0
e) Other Provinces	0	0	0	0	33	0	33	44	0	77	0
f) Foreign	0	0	0	0	2,222	0	2,222	49	0	2,271	0
2. Fees											
a) Tuition Fees	96,085	12,587	108,672	0	0	0	0	0	0	108,672	0
b) Miscellaneous Fees	8,256	0	8,256	30,039	0	0	0	0	0	38,295	0
3. Borrowings	0	0	0	0	0	0	0	0	0	0	0
4. Donations and Non-Government Grants and Contracts	2,794	0	2,794	394	40,621	15,307	55,928	18,024	7,422	84,562	15,615
5. Sales of Services and Products	0	0	0	21,625	0	0	0	0	0	21,625	0
6. Investment Income											
a) Endowment	2,405	0	2,405	0	818	0	818	14,508	0	17,731	8,056
b) Other Investment Income	124	0	124	(167)	1,057	27	1,084	6,614	2,371	10,026	0
7. Miscellaneous	886	33	919	1,201	557	0	557	7,295	2,390	12,362	0
Total	288,288	12,620	300,908	53,150	135,377	15,334	150,711	55,193	14,241	574,203	24,921

*Includes Queen's Theological College

Note 1: Included in the above revenue and expenses (Table 4), $3,932 thousand was provided in Treatment and Rehabilitation (T. & R.) funds from the Ontario Ministry of Health. These funds were provided as reimbursement to the universities, for services provided by members of the academic staff to the teaching hospitals, and for the most part were expended as salary payments to the members of academic staff who provided services.

TABLE H-11b

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2002

SUMMARY OF EXPENSE BY FUND AND OBJECT OF EXPENSE

(in thousands of dollars)

Queen's University (on a Consolidated Basis) *

Object of Expense / Fund	General Expendable Funds				Restricted Expendable Funds					Total
	Operating	Other (Non-Credit)	Subtotal	Ancillary	Sponsored Research			Trust	Capital	
					Entities Consolidated	Entities Not Consolidated	Subtotal			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1. Salaries and Wages:										
(i) Academic Ranks	81,013	601	81,614	0	4,440	0	4,440	1,900	0	87,954
(ii) Other Instruction & Research	6,307	172	6,479	0	30,541	5,606	36,147	1,512	0	44,138
(iii) Other Salaries & Wages	95,644	1,206	96,850	8,941	2,557	365	2,922	9,981	0	118,694
Total Salaries and Wages	182,964	1,979	184,943	8,941	37,538	5,971	43,509	13,393	0	250,786
2. Employee Benefits	23,643	258	23,901	1,426	4,418	679	5,097	1,465	0	31,889
Total Salaries and Benefits	206,607	2,237	208,844	10,367	41,956	6,650	48,606	14,858	0	282,675
3. Library Acquisitions	8,252	3	8,255	0	99	0	99	302	0	8,656
4. Equipment and Furniture Purchases	4,301	128	4,429	1,069	27,578	2,636	30,214	4,138	314	40,164
5. Equipment Rental and Maintenance	1,503	201	1,704	544	280	10	290	142	0	2,680
6. Printing and Duplicating	1,447	30	1,477	60	28	0	28	884	0	2,449
7. Materials and Supplies	14,628	5,486	20,114	6,350	19,702	4,288	23,990	2,657	0	53,111
8. Communications	3,393	89	3,482	602	82	21	103	508	0	4,695
9. Professional Fees	3,461	1,689	5,150	447	1,687	221	1,908	3,658	0	11,163
10. Costs of Goods Sold	0	0	0	4,147	0	0	0	0	0	4,147
11. Travel	4,190	206	4,396	452	6,973	787	7,760	1,360	0	13,968
12. Utilities	8,970	0	8,970	3,028	0	0	0	99	0	12,097
13. Renovations and Alterations	4,523	0	4,523	2,451	4,076	551	4,627	959	0	12,560
14. Externally Contracted Services	1,049	49	1,098	12,824	3,483	159	3,642	419	0	17,983
15. Scholarships, Bursaries, etc.	32,317	222	32,539	0	833	0	833	123	0	33,495
16. Debt Repayments	291	0	291	1,794	0	0	0	0	0	2,085
17. Interest	86	0	86	2,743	0	0	0	1	(520)	2,310
18. Building, Land and Site Services	0	0	0	73	0	0	0	122	48,274	48,469
19. Other Operational Expenditures	6,521	1,936	8,457	1,831	715	11	726	628	0	11,642
20. Internal Cost Allocations	(10,683)	347	(10,336)	1,531	10,299	0	10,299	(1,494)	0	0
21. External Cost Recoveries	(3,381)	(49)	(3,430)	0	(167)	0	(167)	(1,172)	(357)	(5,126)
Total	287,475	12,574	300,049	50,313	117,624	15,334	132,958	28,192	47,711	559,223

*Includes Queen's Theological College

TABLE H-12a

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2002

REVENUE

(in thousands of dollars)

Ryerson University

Source	General Expendable Funds				Restricted Expendable Funds					Total Expendable Funds	Endowment
	Operating			Ancillary	Sponsored Research			Trust	Capital		
	Operating	Other (Non-Credit)	Subtotal		Entities Consolidated	Entities Not Consolidated	Subtotal				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Government Grants and Contracts:											
a) Ontario MTCU											
(i) Basic Formula Grant	75,599	0	75,599	0	0	0	0	0	0	75,599	0
(ii) Non-Formula Grants	10,110	0	10,110	331	0	0	0	0	0	10,441	0
(iii) Other MTCU Grants and Contracts	1,071	0	1,071	0	0	0	0	0	1,254	2,325	0
b) Other Ontario Government Grants and Contracts	101	0	101	0	0	0	0	0	0	101	0
Total Ontario Grants and Contracts	86,881	0	86,881	331	0	0	0	0	1,254	88,466	0
c) Federal	258	0	258	0	4,234	0	4,234	0	0	4,492	0
d) Municipal	0	0	0	87	112	0	112	0	0	199	0
e) Other Provinces	0	0	0	0	0	0	0	0	0	0	0
f) Foreign	0	0	0	0	0	0	0	0	0	0	0
2. Fees											
a) Tuition Fees	81,744	2,870	84,614	0	0	0	0	0	0	84,614	0
b) Miscellaneous Fees	5,997	272	6,269	5,739	0	0	0	0	0	12,008	0
3. Borrowings	0	0	0	0	0	0	0	0	0	0	0
4. Donations and Non-Government Grants and Contracts	657	712	1,369	39	2,623	0	2,623	6,561	0	10,592	3,412
5. Sales of Services and Products	0	0	0	17,739	0	0	0	0	0	17,739	0
6. Investment Income											
a) Endowment	0	0	0	0	0	0	0	0	0	0	17
b) Other Investment Income	2,188	0	2,188	3	0	0	0	218	2,065	4,474	0
7. Miscellaneous	2,421	11	2,432	701	1,421	0	1,421	453	6,195	11,202	0
Total	180,146	3,865	184,011	24,639	8,390	0	8,390	7,232	9,514	233,786	3,429

TABLE H-12b

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2002

SUMMARY OF EXPENSE BY FUND AND OBJECT OF EXPENSE

(in thousands of dollars)

Ryerson University

Object of Expense / Fund	General Expendable Funds				Restricted Expendable Funds					Total
	Operating	Other (Non-Credit)	Subtotal	Ancillary	Sponsored Research			Trust	Capital	
					Entities Consolidated	Entities Not Consolidated	Subtotal			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1. Salaries and Wages:										
(i) Academic Ranks	42,274	0	42,274	0	65	0	65	7	0	42,346
(ii) Other Instruction & Research	15,395	1,819	17,214	0	1,556	0	1,556	71	0	18,841
(iii) Other Salaries & Wages	43,301	1,017	44,318	4,413	2,133	0	2,133	1,516	0	52,380
Total Salaries and Wages	100,970	2,836	103,806	4,413	3,754	0	3,754	1,594	0	113,567
2. Employee Benefits	15,031	246	15,277	695	266	0	266	159	0	16,397
Total Salaries and Benefits	116,001	3,082	119,083	5,108	4,020	0	4,020	1,753	0	129,964
3. Library Acquisitions	2,389	11	2,400	0	20	0	20	15	0	2,435
4. Equipment and Furniture Purchases	5,782	69	5,851	223	2,057	0	2,057	405	1,238	9,774
5. Equipment Rental and Maintenance	1,659	10	1,669	907	32	0	32	15	1	2,624
6. Printing and Duplicating	1,797	42	1,839	59	28	0	28	8	0	1,934
7. Materials and Supplies	9,207	862	10,069	322	1,670	0	1,670	(126)	300	12,235
8. Communications	785	20	805	473	27	0	27	13	0	1,318
9. Professional Fees	782	0	782	28	9	0	9	26	46	891
10. Costs of Goods Sold	0	0	0	10,537	0	0	0	0	0	10,537
11. Travel	1,776	40	1,816	35	624	0	624	73	40	2,588
12. Utilities	5,612	0	5,612	722	0	0	0	0	0	6,334
13. Renovations and Alterations	1,826	5	1,831	358	86	0	86	70	3,054	5,399
14. Externally Contracted Services	4,766	42	4,808	1,004	94	0	94	13	18	5,937
15. Scholarships, Bursaries, etc.	7,823	0	7,823	0	0	0	0	1,110	0	8,933
16. Debt Repayments	0	0	0	3,446	0	0	0	0	0	3,446
17. Interest	40	0	40	0	0	0	0	0	0	40
18. Building, Land and Site Services	1,084	0	1,084	0	9	0	9	0	14,497	15,590
19. Other Operational Expenditures	0	0	0	0	0	0	0	0	0	0
20. Internal Cost Allocations	(61)	65	4	(734)	654	0	654	72	4	0
21. External Cost Recoveries	0	0	0	0	0	0	0	0	0	0
Total	161,268	4,248	165,516	22,488	9,330	0	9,330	3,447	19,198	219,979

TABLE H-13a

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2002

REVENUE

(in thousands of dollars)

University of Toronto (on a Consolidated Basis) *

Source	General Expendable Funds				Restricted Expendable Funds					Total Expendable Funds	Endowment
	Operating			Ancillary	Sponsored Research			Trust	Capital		
	Operating	Other (Non-Credit)	Subtotal		Entities Consolidated	Entities Not Consolidated	Subtotal				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Government Grants and Contracts:											
a) Ontario MTCU											
(i) Basic Formula Grant	320,667	0	320,667	0	0	0	0	0	0	320,667	0
(ii) Non-Formula Grants	39,155	0	39,155	455	709	0	709	0	2,310	42,629	0
(iii) Other MTCU Grants and Contracts	1,720	0	1,720	0	0	0	0	0	7,488	9,208	(561)
b) Other Ontario Government Grants and Contracts	23,582	0	23,582	0	48,282	32,964	81,246	4,387	0	109,215	2,100
Total Ontario Grants and Contracts	385,124	0	385,124	455	48,991	32,964	81,955	4,387	9,798	481,719	1,539
c) Federal	0	0	0	0	138,791	56,819	195,610	485	490	196,585	0
d) Municipal	6	0	6	0	327	0	327	0	0	333	0
e) Other Provinces	0	0	0	0	78	38	116	0	0	116	0
f) Foreign	0	0	0	0	4,843	11,852	16,695	0	0	16,695	0
2. Fees											
a) Tuition Fees	259,189	26,958	286,147	0	0	0	0	0	0	286,147	0
b) Miscellaneous Fees	64,550	57	64,607	30,198	0	0	0	0	1,052	95,857	0
3. Borrowings	0	0	0	0	0	0	0	0	166,490	166,490	0
4. Donations and Non-Government Grants and Contracts	7,496	40	7,536	0	55,640	105,910	161,550	35,106	9,160	213,352	93,171
5. Sales of Services and Products	0	0	0	90,703	0	0	0	0	0	90,703	0
6. Investment Income											
a) Endowment	36,739	0	36,739	0	(665)	0	(665)	(47,250)	0	(11,176)	7,336
b) Other Investment Income	(5,922)	0	(5,922)	1,069	557	0	557	2,824	4,995	3,523	0
7. Miscellaneous	14,797	0	14,797	985	122	0	122	610	782	17,296	13
Total	761,979	27,055	789,034	123,410	248,684	207,583	456,267	(3,838)	192,767	1,557,640	102,059

*Includes Knox College; Regis College; St. Augustine's Seminary; University of St. Michael's College; University of Trinity College; Victoria University; and Wycliffe College

Note 1: In addition to the above revenue and expenses (Table 4), $12,032 thousand was provided in Treatment and Rehabilitation (T. & R.) funds from the Ontario Ministry of Health. These funds were provided as reimbursement to the universities, for services provided by members of the academic staff to the teaching hospitals, and for the most part were expended as salary payments to the members of academic staff who provided services.

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2002

SUMMARY OF EXPENSE BY FUND AND OBJECT OF EXPENSE

(in thousands of dollars)

University of Toronto (on a Consolidated Basis) *

Object of Expense / Fund	General Expendable Funds				Restricted Expendable Funds					Total
	Operating	Other (Non-Credit)	Subtotal	Ancillary	Sponsored Research			Trust	Capital	
					Entities Consolidated	Entities Not Consolidated	Subtotal			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1. Salaries and Wages:										
(i) Academic Ranks	218,435	5,775	224,210	0	13,787	11,582	25,369	4,917	0	254,496
(ii) Other Instruction & Research	41,354	4,885	46,239	0	51,519	43,236	94,755	2,974	0	143,968
(iii) Other Salaries & Wages	208,903	6,127	215,030	15,644	43,931	36,891	80,822	3,660	0	315,156
Total Salaries and Wages	468,692	16,787	485,479	15,644	109,237	91,709	200,946	11,551	0	713,620
2. Employee Benefits	53,498	1,017	54,515	3,841	7,830	6,579	14,409	1,274	0	74,039
Total Salaries and Benefits	522,190	17,804	539,994	19,485	117,067	98,288	215,355	12,825	0	787,659
3. Library Acquisitions	24,085	12	24,097	0	133	112	245	2,026	243	26,611
4. Equipment and Furniture Purchases	16,177	398	16,575	977	39,919	33,530	73,449	2,482	9,470	102,953
5. Equipment Rental and Maintenance	10,584	413	10,997	570	1,221	1,025	2,246	236	0	14,049
6. Printing and Duplicating	8,149	793	8,942	51	2,087	1,746	3,833	899	0	13,725
7. Materials and Supplies	47,154	6,355	53,509	3,065	54,662	45,869	100,531	9,057	0	166,162
8. Communications	8,290	478	8,768	235	1,358	1,141	2,499	178	0	11,680
9. Professional Fees	11,986	587	12,573	451	3,222	2,700	5,922	544	0	19,490
10. Costs of Goods Sold	0	0	0	53,651	0	0	0	0	0	53,651
11. Travel	10,328	1,071	11,399	792	12,579	10,397	22,976	1,814	0	36,981
12. Utilities	32,589	0	32,589	4,225	0	0	0	0	0	36,814
13. Renovations and Alterations	10,921	0	10,921	2,201	0	0	0	203	18,405	31,730
14. Externally Contracted Services	17,682	16	17,698	16,168	14,407	12,104	26,511	6,100	1,048	67,525
15. Scholarships, Bursaries, etc.	87,747	412	88,159	0	0	0	0	3,961	0	92,120
16. Debt Repayments	1,212	0	1,212	2,383	0	0	0	0	0	3,595
17. Interest	11,565	165	11,730	5,986	1	1	2	1	148	17,867
18. Building, Land and Site Services	212	0	212	0	5,231	0	5,231	39	88,035	93,517
19. Other Operational Expenditures	4,083	229	4,312	142	819	670	1,489	2,309	0	8,252
20. Internal Cost Allocations	(36,670)	0	(36,670)	1,994	25,726	0	25,726	8,950	0	0
21. External Cost Recoveries	(16,738)	(1,727)	(18,465)	0	853	0	853	(302)	0	(17,914)
Total	771,546	27,006	798,552	112,376	279,285	207,583	486,868	51,322	117,349	1,566,467

*Includes Knox College; Regis College; St. Augustine's Seminary; University of St. Michael's College; University of Trinity College; Victoria University; and Wycliffe College

TABLE H-14a

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2002

REVENUE

(in thousands of dollars)

Trent University

Source	General Expendable Funds				Restricted Expendable Funds					Total Expendable Funds	Endowment
	Operating			Ancillary	Sponsored Research			Trust	Capital		
	Operating	Other (Non-Credit)	Subtotal		Entities Consolidated	Entities Not Consolidated	Subtotal				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Government Grants and Contracts:											
a) Ontario MTCU											
(i) Basic Formula Grant	19,115	0	19,115	0	0	0	0	0	0	19,115	0
(ii) Non-Formula Grants	5,199	1	5,200	8	23	0	23	3	0	5,234	0
(iii) Other MTCU Grants and Contracts	257	0	257	0	0	0	0	193	436	886	0
b) Other Ontario Government Grants and Contracts	494	0	494	0	1,974	0	1,974	0	0	2,468	0
Total Ontario Grants and Contracts	25,065	1	25,066	8	1,997	0	1,997	196	436	27,703	0
c) Federal	122	0	122	1	8,088	0	8,088	324	0	8,535	0
d) Municipal	0	0	0	0	0	0	0	0	0	0	0
e) Other Provinces	0	0	0	0	16	0	16	0	0	16	0
f) Foreign	0	0	0	0	0	0	0	0	0	0	0
2. Fees											
a) Tuition Fees	22,830	557	23,387	0	0	0	0	0	0	23,387	0
b) Miscellaneous Fees	2,996	0	2,996	6,947	0	0	0	0	0	9,943	0
3. Borrowings	0	0	0	0	0	0	0	0	0	0	0
4. Donations and Non-Government Grants and Contracts	528	0	528	0	1,736	0	1,736	485	467	3,216	847
5. Sales of Services and Products	0	0	0	1,179	0	0	0	0	0	1,179	0
6. Investment Income											
a) Endowment	0	0	0	0	0	0	0	808	0	808	99
b) Other Investment Income	543	0	543	9	0	0	0	71	1,196	1,819	0
7. Miscellaneous	1,021	0	1,021	351	0	0	0	26	2,013	3,411	5
Total	53,105	558	53,663	8,495	11,837	0	11,837	1,910	4,112	80,017	951

TABLE H-14b

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2002

SUMMARY OF EXPENSE BY FUND AND OBJECT OF EXPENSE

(in thousands of dollars)

Trent University

Object of Expense / Fund	General Expendable Funds				Restricted Expendable Funds					Total
	Operating	Other (Non-Credit)	Subtotal	Ancillary	Sponsored Research: Entities Consolidated	Sponsored Research: Entities Not Consolidated	Sponsored Research: Subtotal	Trust	Capital	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1. Salaries and Wages:										
(i) Academic Ranks	17,979	11	17,990	0	531	0	531	0	0	18,521
(ii) Other Instruction & Research	1,682	101	1,783	0	2,968	0	2,968	6	0	4,757
(iii) Other Salaries & Wages	13,388	61	13,449	1,748	103	0	103	297	0	15,597
Total Salaries and Wages	33,049	173	33,222	1,748	3,602	0	3,602	303	0	38,875
2. Employee Benefits	6,960	20	6,980	312	364	0	364	36	0	7,692
Total Salaries and Benefits	40,009	193	40,202	2,060	3,966	0	3,966	339	0	46,567
3. Library Acquisitions	939	0	939	0	0	0	0	40	0	979
4. Equipment and Furniture Purchases	956	0	956	123	3,095	0	3,095	55	222	4,451
5. Equipment Rental and Maintenance	499	0	499	161	108	0	108	2	1	771
6. Printing and Duplicating	437	3	440	(272)	57	0	57	23	1	249
7. Materials and Supplies	640	7	647	189	817	0	817	51	3	1,707
8. Communications	396	8	404	14	64	0	64	20	1	503
9. Professional Fees	375	25	400	2	10	0	10	48	111	571
10. Costs of Goods Sold	0	0	0	57	0	0	0	0	0	57
11. Travel	823	36	859	15	1,126	0	1,126	46	3	2,049
12. Utilities	945	0	945	671	0	0	0	5	0	1,621
13. Renovations and Alterations	55	0	55	169	158	0	158	2	1,169	1,553
14. Externally Contracted Services	1,694	12	1,706	2,699	888	0	888	41	26	5,360
15. Scholarships, Bursaries, etc.	4,094	0	4,094	0	133	0	133	743	0	4,970
16. Debt Repayments	0	0	0	140	0	0	0	0	1,260	1,400
17. Interest	6	0	6	404	0	0	0	0	80	490
18. Building, Land and Site Services	0	0	0	0	0	0	0	0	1,301	1,301
19. Other Operational Expenditures	1,342	37	1,379	189	64	0	64	62	12	1,706
20. Internal Cost Allocations	(2,006)	33	(1,973)	953	1,020	0	1,020	0	0	0
21. External Cost Recoveries	(1,265)	0	(1,265)	0	(295)	0	(295)	(52)	0	(1,612)
Total	49,939	354	50,293	7,574	11,211	0	11,211	1,425	4,190	74,693

TABLE H-15a

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2002

REVENUE

(in thousands of dollars)

University of Waterloo (on a Consolidated Basis) *

Source	General Expendable Funds				Restricted Expendable Funds					Total Expendable Funds	Endowment
	Operating			Ancillary	Sponsored Research			Trust	Capital		
	Operating	Other (Non-Credit)	Subtotal		Entities Consolidated	Entities Not Consolidated	Subtotal				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Government Grants and Contracts:											
a) Ontario MTCU											
(i) Basic Formula Grant	105,828	0	105,828	0	0	0	0	0	0	105,828	0
(ii) Non-Formula Grants	12,841	0	12,841	0	0	0	0	25	1,849	14,715	0
(iii) Other MTCU Grants and Contracts	20	0	20	0	0	0	0	3,995	0	4,015	0
b) Other Ontario Government Grants and Contracts	2,125	0	2,125	0	16,571	266	16,837	18	0	18,980	734
Total Ontario Grants and Contracts	120,814	0	120,814	0	16,571	266	16,837	4,038	1,849	143,538	734
c) Federal	15	0	15	0	43,161	0	43,161	3,676	0	46,852	0
d) Municipal	12	0	12	0	371	0	371	0	0	383	0
e) Other Provinces	0	0	0	0	29	0	29	0	0	29	0
f) Foreign	0	0	0	0	289	0	289	0	0	289	0
2. Fees											
a) Tuition Fees	93,751	515	94,266	0	0	0	0	0	0	94,266	0
b) Miscellaneous Fees	12,062	0	12,062	19,485	0	0	0	0	0	31,547	0
3. Borrowings	0	0	0	0	0	0	0	0	0	0	0
4. Donations and Non-Government Grants and Contracts	1,049	0	1,049	237	22,690	0	22,690	4,949	1,975	30,900	6,267
5. Sales of Services and Products	0	0	0	35,160	0	0	0	0	0	35,160	0
6. Investment Income											
a) Endowment	169	9	178	0	0	0	0	3,006	0	3,184	139
b) Other Investment Income	3,330	0	3,330	12	350	0	350	54	1,490	5,236	0
7. Miscellaneous	5,043	1	5,044	548	3,977	0	3,977	159	193	9,921	5
Total	236,245	525	236,770	55,442	87,438	266	87,704	15,882	5,507	401,305	7,145

* Includes Conrad Grebel University College; Renison College; St. Jerome's University; and St. Paul's United College

TABLE H-15b

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2002

SUMMARY OF EXPENSE BY FUND AND OBJECT OF EXPENSE

(in thousands of dollars)

University of Waterloo (on a Consolidated Basis) *

Object of Expense / Fund	General Expendable Funds				Restricted Expendable Funds					Total
	Operating	Other (Non-Credit)	Subtotal	Ancillary	Sponsored Research			Trust	Capital	
					Entities Consolidated	Entities Not Consolidated	Subtotal			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1. Salaries and Wages:										
(i) Academic Ranks	70,873	0	70,873	0	3,544	0	3,544	633	0	75,050
(ii) Other Instruction & Research	12,409	17	12,426	0	18,486	120	18,606	228	0	31,260
(iii) Other Salaries & Wages	74,504	98	74,602	15,336	10,190	0	10,190	676	0	100,804
Total Salaries and Wages	157,786	115	157,901	15,336	32,220	120	32,340	1,537	0	207,114
2. Employee Benefits	21,510	10	21,520	2,407	3,428	0	3,428	150	0	27,505
Total Salaries and Benefits	179,296	125	179,421	17,743	35,648	120	35,768	1,687	0	234,619
3. Library Acquisitions	5,819	0	5,819	0	0	0	0	0	63	5,882
4. Equipment and Furniture Purchases	9,386	3	9,389	3,102	15,874	35	15,909	1,423	3,398	33,221
5. Equipment Rental and Maintenance	2,062	0	2,062	2,499	986	0	986	64	0	5,611
6. Printing and Duplicating	3,394	53	3,447	998	591	0	591	55	0	5,091
7. Materials and Supplies	4,410	16	4,426	629	7,616	111	7,727	244	10	13,036
8. Communications	517	0	517	102	197	0	197	10	0	826
9. Professional Fees	1,925	158	2,083	21	1,645	0	1,645	125	18	3,892
10. Costs of Goods Sold	0	0	0	15,826	0	0	0	0	0	15,826
11. Travel	3,673	15	3,688	203	5,367	0	5,367	490	0	9,748
12. Utilities	8,364	0	8,364	412	2	0	2	0	0	8,778
13. Renovations and Alterations	2,276	0	2,276	2,119	1,541	0	1,541	50	7,312	13,298
14. Externally Contracted Services	884	0	884	1,661	0	0	0	0	0	2,545
15. Scholarships, Bursaries, etc.	12,543	0	12,543	0	550	0	550	10,723	0	23,816
16. Debt Repayments	0	0	0	550	0	0	0	0	336	886
17. Interest	35	0	35	978	0	0	0	0	463	1,476
18. Building, Land and Site Services	1	0	1	36	0	0	0	0	24,486	24,523
19. Other Operational Expenditures	8,660	157	8,817	1,278	4,991	0	4,991	354	158	15,598
20. Internal Cost Allocations	(16,552)	0	(16,552)	6,460	10,092	0	10,092	0	0	0
21. External Cost Recoveries	(7,389)	0	(7,389)	0	0	0	0	0	0	(7,389)
Total	219,304	527	219,831	54,617	85,100	266	85,366	15,225	36,244	411,283

* Includes Conrad Grebel University College; Renison College; St. Jerome's University; and St. Paul's United College

TABLE H-16a

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2002

REVENUE

(in thousands of dollars)

University of Western Ontario (on a Consolidated Basis) *

Source	General Expendable Funds				Restricted Expendable Funds					Total Expendable Funds	Endowment
	Operating			Ancillary	Sponsored Research			Trust	Capital		
	Operating	Other (Non-Credit)	Subtotal		Entities Consolidated	Entities Not Consolidated	Subtotal				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Government Grants and Contracts:											
a) Ontario MTCU											
(i) Basic Formula Grant	136,678	0	136,678	0	0	0	0	0	0	136,678	0
(ii) Non-Formula Grants	18,070	50	18,120	104	0	0	0	2,187	524	20,935	0
(iii) Other MTCU Grants and Contracts	0	7	7	0	0	0	0	570	3,049	3,626	0
b) Other Ontario Government Grants and Contracts	2,840	522	3,362	35	12,466	9,844	22,310	17	0	25,724	0
Total Ontario Grants and Contracts	157,588	579	158,167	139	12,466	9,844	22,310	2,774	3,573	186,963	0
c) Federal	1,138	187	1,325	26	46,671	8,676	55,347	3,681	0	60,379	0
d) Municipal	14	0	14	31	0	0	0	1,003	0	1,048	0
e) Other Provinces	10	0	10	0	0	0	0	9	0	19	0
f) Foreign	470	0	470	0	829	7,561	8,390	49	0	8,909	0
2. Fees											
a) Tuition Fees	155,608	9,200	164,808	0	0	0	0	0	0	164,808	0
b) Miscellaneous Fees	11,474	1,331	12,805	10,893	0	0	0	0	0	23,698	0
3. Borrowings	0	0	0	0	0	0	0	0	8,375	8,375	0
4. Donations and Non-Government Grants and Contracts	5,073	2,103	7,176	14,650	29,052	34,116	63,168	19,434	1,035	105,463	9,909
5. Sales of Services and Products	0	0	0	78,415	0	0	0	0	0	78,415	0
6. Investment Income											
a) Endowment	914	0	914	0	0	0	0	0	0	914	(12,077)
b) Other Investment Income	7,778	83	7,861	516	88	0	88	8,599	2,580	19,644	(149)
7. Miscellaneous	1,662	112	1,774	68	0	0	0	0	2,070	3,912	0
Total	341,729	13,595	355,324	104,738	89,106	60,197	149,303	35,549	17,633	662,547	(2,317)

*Includes Brescia College; Huron College; and King's College & St. Peter's Seminary

Note 1: In addition to the above revenue and expenses (Table 4), $3,893 thousand was provided in Treatment and Rehabilitation (T. & R.) funds from the Ontario Ministry of Health. These funds were provided as reimbursement to the universities, for services provided by members of the academic staff to the teaching hospitals, and for the most part were expended as salary payments to the members of academic staff who provided services.

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2002

SUMMARY OF EXPENSE BY FUND AND OBJECT OF EXPENSE

(in thousands of dollars)

University of Western Ontario (on a Consolidated Basis) *

Object of Expense / Fund	General Expendable Funds				Restricted Expendable Funds					Total
	Operating	Other (Non-Credit)	Subtotal	Ancillary	Sponsored Research			Trust	Capital	
					Entities Consolidated	Entities Not Consolidated	Subtotal			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1. Salaries and Wages:										
(i) Academic Ranks	103,989	2,268	106,257	0	4,638	0	4,638	2,385	0	113,280
(ii) Other Instruction & Research	10,874	217	11,091	0	22,695	0	22,695	335	0	34,121
(iii) Other Salaries & Wages	84,573	2,630	87,203	26,229	5,719	27,356	33,075	776	0	147,283
Total Salaries and Wages	199,436	5,115	204,551	26,229	33,052	27,356	60,408	3,496	0	294,684
2. Employee Benefits	46,704	737	47,441	3,468	4,326	0	4,326	391	0	55,626
Total Salaries and Benefits	246,140	5,852	251,992	29,697	37,378	27,356	64,734	3,887	0	350,310
3. Library Acquisitions	10,327	13	10,340	0	0	0	0	70	0	10,410
4. Equipment and Furniture Purchases	8,434	270	8,704	16,866	19,288	2,557	21,845	3,778	536	51,729
5. Equipment Rental and Maintenance	3,692	47	3,739	1,860	240	0	240	4	0	5,843
6. Printing and Duplicating	2,646	242	2,888	491	183	0	183	46	0	3,608
7. Materials and Supplies	7,950	378	8,328	2,545	11,855	12,805	24,660	2,167	0	37,700
8. Communications	2,285	161	2,446	192	270	0	270	30	0	2,938
9. Professional Fees	2,917	2	2,919	109	452	0	452	118	0	3,598
10. Costs of Goods Sold	0	0	0	25,109	0	0	0	0	0	25,109
11. Travel	9,473	724	10,197	329	4,883	0	4,883	549	0	15,958
12. Utilities	11,519	51	11,570	4,601	37	0	37	0	0	16,208
13. Renovations and Alterations	1,721	7	1,728	2,402	2,850	0	2,850	87	7,372	14,439
14. Externally Contracted Services	1,583	20	1,603	2,221	805	0	805	26	0	4,655
15. Scholarships, Bursaries, etc.	21,452	0	21,452	0	0	0	0	12,131	0	33,583
16. Debt Repayments	0	0	0	2,438	0	0	0	0	4,359	6,797
17. Interest	541	0	541	5,173	0	0	0	92	1,299	7,105
18. Building, Land and Site Services	0	0	0	88	0	0	0	0	21,671	21,759
19. Other Operational Expenditures	9,144	3,717	12,861	5,612	2,430	10,938	13,368	1,661	6,000	39,502
20. Internal Cost Allocations	(11,852)	1,128	(10,724)	2,646	8,078	0	8,078	0	0	0
21. External Cost Recoveries	(10,331)	(702)	(11,033)	0	0	0	0	(555)	0	(11,588)
Total	317,641	11,910	329,551	102,379	88,749	53,656	142,405	24,091	41,237	639,663

*Includes Brescia College; Huron College; and King's College & St. Peter's Seminary

TABLE H-17a

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2002

REVENUE

(in thousands of dollars)

Wilfrid Laurier University (on a Consolidated Basis) *

Source	General Expendable Funds				Restricted Expendable Funds					Total Expendable Funds	Endowment
	Operating			Ancillary	Sponsored Research			Trust	Capital		
	Operating	Other (Non-Credit)	Subtotal		Entities Consolidated	Entities Not Consolidated	Subtotal				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Government Grants and Contracts:											
a) Ontario MTCU											
(i) Basic Formula Grant	34,184	0	34,184	0	0	0	0	0	0	34,184	0
(ii) Non-Formula Grants	5,876	0	5,876	156	0	0	0	195	0	6,227	0
(iii) Other MTCU Grants and Contracts	0	0	0	0	0	0	0	927	600	1,527	0
b) Other Ontario Government Grants and Contracts	0	0	0	0	258	0	258	0	0	258	0
Total Ontario Grants and Contracts	40,060	0	40,060	156	258	0	258	1,122	600	42,196	0
c) Federal	0	0	0	0	3,874	0	3,874	0	0	3,874	0
d) Municipal	0	0	0	0	0	0	0	0	0	0	0
e) Other Provinces	0	0	0	0	29	0	29	0	0	29	0
f) Foreign	0	0	0	0	11	0	11	0	0	11	0
2. Fees											
a) Tuition Fees	41,568	0	41,568	0	0	0	0	0	0	41,568	0
b) Miscellaneous Fees	2,353	713	3,066	9,370	0	0	0	0	0	12,436	0
3. Borrowings	0	0	0	0	0	0	0	0	5,689	5,689	0
4. Donations and Non-Government Grants and Contracts	361	0	361	0	933	0	933	2,775	427	4,496	1,447
5. Sales of Services and Products	0	0	0	12,100	0	0	0	0	0	12,100	0
6. Investment Income											
a) Endowment	97	0	97	0	0	0	0	29	0	126	0
b) Other Investment Income	544	0	544	0	0	0	0	716	223	1,483	10
7. Miscellaneous	88	0	88	624	0	0	0	120	84	916	0
Total	85,071	713	85,784	22,250	5,105	0	5,105	4,762	7,023	124,924	1,457

* Includes Waterloo Lutheran Seminary

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2002

SUMMARY OF EXPENSE BY FUND AND OBJECT OF EXPENSE

(in thousands of dollars)

Wilfrid Laurier University (on a Consolidated Basis) *

Object of Expense / Fund	General Expendable Funds				Restricted Expendable Funds					Total
	Operating	Other (Non-Credit)	Subtotal	Ancillary	Sponsored Research			Trust	Capital	
					Entities Consolidated	Entities Not Consolidated	Subtotal			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1. Salaries and Wages:										
(i) Academic Ranks	30,809	0	30,809	0	0	0	0	22	0	30,831
(ii) Other Instruction & Research	1,817	0	1,817	0	238	0	238	108	0	2,163
(iii) Other Salaries & Wages	22,819	226	23,045	4,127	1,315	0	1,315	432	0	28,919
Total Salaries and Wages	55,445	226	55,671	4,127	1,553	0	1,553	562	0	61,913
2. Employee Benefits	6,726	29	6,755	973	111	0	111	49	0	7,888
Total Salaries and Benefits	62,171	255	62,426	5,100	1,664	0	1,664	611	0	69,801
3. Library Acquisitions	1,611	0	1,611	0	13	0	13	40	0	1,664
4. Equipment and Furniture Purchases	2,015	11	2,026	596	894	0	894	383	686	4,585
5. Equipment Rental and Maintenance	589	0	589	202	15	0	15	22	0	828
6. Printing and Duplicating	1,166	49	1,215	282	135	0	135	29	0	1,661
7. Materials and Supplies	1,618	0	1,618	151	263	0	263	38	0	2,070
8. Communications	833	20	853	231	53	0	53	18	0	1,155
9. Professional Fees	320	0	320	13	20	0	20	0	0	353
10. Costs of Goods Sold	0	0	0	8,570	0	0	0	0	0	8,570
11. Travel	1,925	64	1,989	94	658	0	658	38	0	2,779
12. Utilities	1,880	0	1,880	718	0	0	0	0	0	2,598
13. Renovations and Alterations	338	0	338	270	0	0	0	24	871	1,503
14. Externally Contracted Services	975	248	1,223	2,097	493	0	493	30	0	3,843
15. Scholarships, Bursaries, etc.	5,286	0	5,286	0	0	0	0	2,037	0	7,323
16. Debt Repayments	386	0	386	0	0	0	0	0	0	386
17. Interest	171	0	171	3,052	0	0	0	0	60	3,283
18. Building, Land and Site Services	0	0	0	0	0	0	0	0	24,483	24,483
19. Other Operational Expenditures	3,729	59	3,788	410	348	0	348	448	0	4,994
20. Internal Cost Allocations	(724)	0	(724)	121	603	0	603	0	0	0
21. External Cost Recoveries	(3,003)	0	(3,003)	0	0	0	0	0	0	(3,003)
Total	81,286	706	81,992	21,907	5,159	0	5,159	3,718	26,100	138,876

* Includes Waterloo Lutheran Seminary

TABLE H-18a

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2002

REVENUE

(in thousands of dollars)

University of Windsor

Source	General Expendable Funds				Restricted Expendable Funds					Total Expendable Funds	Endowment
	Operating			Ancillary	Sponsored Research			Trust	Capital		
	Operating	Other (Non-Credit)	Subtotal		Entities Consolidated	Entities Not Consolidated	Subtotal				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Government Grants and Contracts:											
a) Ontario MTCU											
(i) Basic Formula Grant	57,922	0	57,922	0	0	0	0	0	0	57,922	0
(ii) Non-Formula Grants	6,328	0	6,328	119	0	0	0	0	0	6,447	0
(iii) Other MTCU Grants and Contracts	0	0	0	4	0	0	0	915	1,841	2,760	0
b) Other Ontario Government Grants and Contracts	138	0	138	0	3,895	0	3,895	0	0	4,033	0
Total Ontario Grants and Contracts	64,388	0	64,388	123	3,895	0	3,895	915	1,841	71,162	0
c) Federal	0	0	0	0	10,610	0	10,610	447	0	11,057	0
d) Municipal	0	0	0	0	0	0	0	0	0	0	0
e) Other Provinces	0	0	0	0	0	0	0	0	0	0	0
f) Foreign	0	0	0	0	257	0	257	0	0	257	0
2. Fees											
a) Tuition Fees	54,833	0	54,833	0	0	0	0	0	0	54,833	0
b) Miscellaneous Fees	4,842	0	4,842	8,858	0	0	0	0	0	13,700	0
3. Borrowings	0	0	0	0	0	0	0	0	0	0	0
4. Donations and Non-Government Grants and Contracts	0	0	0	0	1,820	0	1,820	3,279	687	5,786	1,186
5. Sales of Services and Products	0	0	0	11,129	0	0	0	0	0	11,129	0
6. Investment Income											
a) Endowment	0	0	0	0	0	0	0	0	0	0	59
b) Other Investment Income	1,689	0	1,689	0	0	0	0	1,418	627	3,734	0
7. Miscellaneous	3,656	0	3,656	870	0	0	0	758	(1,746)	3,538	0
Total	129,408	0	129,408	20,980	16,582	0	16,582	6,817	1,409	175,196	1,245

TABLE H-18b

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2002

SUMMARY OF EXPENSE BY FUND AND OBJECT OF EXPENSE

(in thousands of dollars)

University of Windsor

Object of Expense / Fund	General Expendable Funds				Restricted Expendable Funds					Total
	Operating	Other (Non-Credit)	Subtotal	Ancillary	Sponsored Research: Entities Consolidated	Sponsored Research: Entities Not Consolidated	Sponsored Research: Subtotal	Trust	Capital	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1. Salaries and Wages										
(i) Academic Ranks	35,948	0	35,948	0	319	0	319	72	0	36,339
(ii) Other Instruction & Research	5,712	0	5,712	0	5,223	0	5,223	262	0	11,197
(iii) Other Salaries & Wages	34,540	0	34,540	5,290	845	0	845	149	0	40,824
Total Salaries and Wages	76,200	0	76,200	5,290	6,387	0	6,387	483	0	88,360
2. Employee Benefits	15,270	0	15,270	745	433	0	433	66	0	16,514
Total Salaries and Benefits	91,470	0	91,470	6,035	6,820	0	6,820	549	0	104,874
3. Library Acquisitions	3,827	0	3,827	0	0	0	0	17	0	3,844
4. Equipment and Furniture Purchases	2,673	0	2,673	200	6,343	0	6,343	248	3,272	12,736
5. Equipment Rental and Maintenance	2,412	0	2,412	746	45	0	45	623	14	3,840
6. Printing and Duplicating	2,113	0	2,113	519	1,590	0	1,590	120	0	4,342
7. Materials and Supplies	1,218	0	1,218	202	0	0	0	39	17	1,476
8. Communications	749	0	749	33	62	0	62	25	0	869
9. Professional Fees	633	0	633	40	0	0	0	76	0	749
10. Costs of Goods Sold	0	0	0	7,820	0	0	0	0	0	7,820
11. Travel	2,427	0	2,427	35	1,078	0	1,078	129	0	3,669
12. Utilities	4,551	0	4,551	1,855	0	0	0	0	0	6,406
13. Renovations and Alterations	1,889	0	1,889	138	0	0	0	0	9,369	11,396
14. Externally Contracted Services	0	0	0	100	0	0	0	0	0	100
15. Scholarships, Bursaries, etc.	4,806	0	4,806	0	5	0	5	2,186	0	6,997
16. Debt Repayments	250	0	250	342	0	0	0	0	1,100	1,692
17. Interest	1,025	0	1,025	1,001	0	0	0	0	0	2,026
18. Building, Land and Site Services	0	0	0	0	0	0	0	0	0	0
19. Other Operational Expenditures	3,857	6	3,863	1,142	1,153	0	1,153	1,881	92	8,131
20. Internal Cost Allocations	0	0	0	0	0	0	0	0	0	0
21. External Cost Recoveries	0	0	0	0	0	0	0	0	0	0
Total	123,900	6	123,906	20,208	17,096	0	17,096	5,893	13,864	180,967

TABLE H-19a

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2002

REVENUE

(in thousands of dollars)

York University

Source	General Expendable Funds				Restricted Expendable Funds					Total Expendable Funds	Endowment
	Operating			Ancillary	Sponsored Research			Trust	Capital		
	Operating	Other (Non-Credit)	Subtotal		Entities Consolidated	Entities Not Consolidated	Subtotal				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Government Grants and Contracts:											
a) Ontario MTCU											
(i) Basic Formula Grant	162,347	0	162,347	0	0	0	0	0	0	162,347	0
(ii) Non-Formula Grants	16,114	0	16,114	289	0	0	0	0	0	16,403	0
(iii) Other MTCU Grants and Contracts	2,433	0	2,433	0	272	0	272	120	2,494	5,319	0
b) Other Ontario Government Grants and Contracts	175	0	175	0	3,667	0	3,667	1,834	23,490	29,166	0
Total Ontario Grants and Contracts	181,069	0	181,069	289	3,939	0	3,939	1,954	25,984	213,235	0
c) Federal	1,140	609	1,749	0	27,969	0	27,969	860	0	30,578	0
d) Municipal	13	0	13	0	909	0	909	0	298	1,220	0
e) Other Provinces	0	0	0	0	8	0	8	0	0	8	0
f) Foreign	0	0	0	0	2,470	0	2,470	0	0	2,470	0
2. Fees											
a) Tuition Fees	165,823	16,812	182,635	0	0	0	0	0	0	182,635	0
b) Miscellaneous Fees	20,749	0	20,749	1,931	0	0	0	0	2,318	24,998	0
3. Borrowings	0	0	0	0	0	0	0	0	207,607	207,607	0
4. Donations and Non-Government Grants and Contracts	3,191	339	3,530	0	6,907	0	6,907	2,463	2,635	15,535	3,548
5. Sales of Services and Products	0	0	0	47,131	0	0	0	0	0	47,131	0
6. Investment Income											
a) Endowment	0	0	0	0	0	0	0	5,700	0	5,700	1,685
b) Other Investment Income	2,573	32	2,605	0	0	0	0	0	6,898	9,503	0
7. Miscellaneous	8,870	20	8,890	(22)	0	0	0	1,643	260	10,771	0
Total	383,428	17,812	401,240	49,329	42,202	0	42,202	12,620	246,000	751,391	5,233

TABLE H-19b

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2002

SUMMARY OF EXPENSE BY FUND AND OBJECT OF EXPENSE

(in thousands of dollars)

York University

Object of Expense / Fund	General Expendable Funds				Restricted Expendable Funds					Total
	Operating	Other (Non-Credit)	Subtotal	Ancillary	Sponsored Research: Entities Consolidated	Sponsored Research: Entities Not Consolidated	Sponsored Research: Subtotal	Trust	Capital	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1. Salaries and Wages:										
(i) Academic Ranks	118,115	440	118,555	0	3,756	0	3,756	209	0	122,520
(ii) Other Instruction & Research	19,716	282	19,998	0	6,628	0	6,628	67	0	26,693
(iii) Other Salaries & Wages	105,081	6,467	111,548	11,578	4,954	0	4,954	375	0	128,455
Total Salaries and Wages	242,912	7,189	250,101	11,578	15,338	0	15,338	651	0	277,668
2. Employee Benefits	42,440	392	42,832	1,918	1,212	0	1,212	61	0	46,023
Total Salaries and Benefits	285,352	7,581	292,933	13,496	16,550	0	16,550	712	0	323,691
3. Library Acquisitions	8,038	8	8,046	0	0	0	0	836	0	8,882
4. Equipment and Furniture Purchases	10,786	0	10,786	1,732	4,938	0	4,938	0	0	17,456
5. Equipment Rental and Maintenance	1,324	187	1,511	(6,306)	183	0	183	114	0	(4,498)
6. Printing and Duplicating	4,955	1,619	6,574	170	334	0	334	43	0	7,121
7. Materials and Supplies	23,302	1,842	25,144	3,700	3,776	0	3,776	445	793	33,858
8. Communications	6,333	1,250	7,583	2,474	390	0	390	23	105	10,575
9. Professional Fees	1,694	0	1,694	289	0	0	0	0	0	1,983
10. Costs of Goods Sold	0	0	0	9,592	0	0	0	0	0	9,592
11. Travel	7,408	1,937	9,345	523	3,896	0	3,896	59	26	13,849
12. Utilities	9,113	(16)	9,097	4,623	5	0	5	0	0	13,725
13. Renovations and Alterations	1,164	25	1,189	1,778	10	0	10	29	0	3,006
14. Externally Contracted Services	1,787	23	1,810	2,049	3	0	3	1	0	3,863
15. Scholarships, Bursaries, etc.	25,071	3	25,074	0	79	0	79	6,885	0	32,038
16. Debt Repayments	0	0	0	5,160	0	0	0	0	1,335	6,495
17. Interest	0	0	0	6,459	0	0	0	0	3,249	9,708
18. Building, Land and Site Services	(78)	0	(78)	0	0	0	0	0	68,648	68,570
19. Other Operational Expenditures	(3)	0	(3)	(220)	0	0	0	0	0	(223)
20. Internal Cost Allocations	(3,727)	0	(3,727)	0	3,727	0	3,727	0	0	0
21. External Cost Recoveries	(11,515)	(979)	(12,494)	0	(19)	0	(19)	(138)	(274)	(12,925)
Total	371,004	13,480	384,484	45,519	33,872	0	33,872	9,009	73,882	546,766

U.S. Department of Education
Office of Educational Research and Improvement (OERI)
National Library of Education (NLE)
Educational Resources Information Center (ERIC)

NOTICE

Reproduction Basis

[X] This document is covered by a signed "Reproduction Release (Blanket)" form (on file within the ERIC system), encompassing all or classes of documents from its source organization and, therefore, does not require a "Specific Document" Release form.

[ ] This document is Federally-funded, or carries its own permission to reproduce, or is otherwise in the public domain and, therefore, may be reproduced by ERIC without a signed Reproduction Release form (either "Specific Document" or "Blanket").